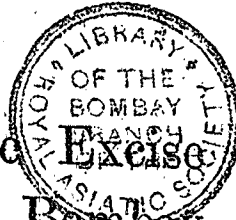




Reports
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Administration of the Excise
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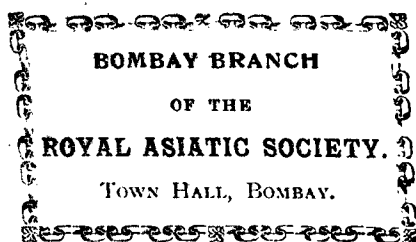


For the Financial Year 1934-35

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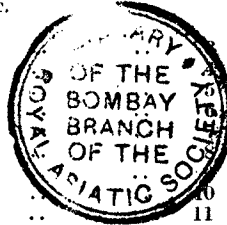
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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1934-35.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1934-35 :—

(1) The rationing system was continued, the total ration for the Presidency proper being the same as for 1933-34, and the district being continued as the unit of rationing (G. R., R. D., No. 1142/33, dated 12th December 1933). This ration was distributed by Collectors, the annual ration for each shop being fixed by them at the beginning of the year, adjustments being made from time to time between shops as required. No monthly rations for shops were fixed.

(2) The country spirit, opium (except those in Bandra and Kurla) and toddy licenses in the mofussil, and hemp drugs shop licenses in the whole of the Presidency proper were disposed of by unrestricted auction sale. Collectors were instructed to call at the same time for simultaneous tenders and, if this method of disposal did not prove successful, to use the supplementary methods allowed by G. R., R. D., No. 1258/28, of 19th September 1930.

(3) The country spirit shop licenses in the Town and Island of Bombay were, as a special arrangement for one year only, renewed to the previous year's licensees on payment of fees 5 per cent. less than those of 1933-34.

(4) Opium licenses in the Town and Island of Bombay, Bandra and Kurla were disposed of by tender for 3 years from 1st April 1933 to 31st March 1936 (G. R., R. D., No. 9628/28, of 16th January 1933).

(5) Toddy licenses in the Town and Island of Bombay were disposed of by the auction-cum-tender system, and the fees were recovered for the first time by instalments, viz. one-fourth in advance and the balance in 9 equal monthly instalments, a deposit of one-tenth of the balance being taken to ensure punctual payment of the balance of the license fee (Government Memo., R.D., No. 2421-C/33, of 25th June 1934 and 2nd July 1934).

(6) Foreign liquor "on" licenses in the Town and Island of Bombay were disposed of by the above system.

(7) The Excise duty on Indian-made spirits contained in spirituous medicinal preparations was reduced from Rs. 10 to Rs. 5 per proof gallon (G. R., R. D., No. 1652-C, of 20th March 1934).

(8) The Excise duty on Indian-made beer was reduced from annas 12 to annas 10 per bulk gallon (G. R., R. D., No. 1142/33, of 12th December 1933).

(9) The rate of assessment on sales of beer was raised from Re. 1 to Rs. 1-6-0 per dozen quart bottles (G. R., R. D., No. 1142/33, of 12th December 1933).

(10) The limit of possession, sale and transport of country spirit was reduced from three bottles to one as an experiment in the Municipal, Cantonment and Notified areas of the Ahmedabad, Kaira, Ahmednagar, Nasik, Dharwar, Kolaba and Kanara districts and in the Municipal areas of the West Khandesh District (G. Rs., R. D., Nos. 1142/33, of 12th December 1933, and 1277-C, of 24th July 1934).

(11) The closing hour of 8-30 p.m. of country spirit shops, sanctioned in 1933-34 as an experimental measure, was continued except in the City of Ahmedabad, where it was fixed at 9 p.m., as an experiment for one year. These closing hours were applied to all excise licenses having the same closing hour as country spirit licenses (G. R., R. D., No. 1142/33, of 12th December 1933).

(12) The experiment of raising the strength of country spirit from 40° U.P. to 30° U.P. in the Thana and Bijapur districts and the south of the Satara district, sanctioned in G. R., R. D., No. 9628/28, of 16th January 1933, was continued for another year. The strength of country spirit was also raised from 40° U.P. to 30° U.P., as an experimental measure for a period of one year up to 31st March 1935, in the following areas, the duty on 30° U.P. being the same as that on 40° U.P. and that on 60° U.P. being reduced so as to make it proportionate to that on 30° U.P. :—

- (a) The whole of the Broach sub-division of the Broach and Panch Mahals district.
- (b) Throughout the Surat district.
- (c) Khandbara shop in the Nandurbar taluka of the West Khandesh district.
- (d) Karad and Patan talukas, the Kadegaon and Khanapur shops of the Khanapur taluka and the Pusesavli shop in the Khatav taluka of the Satara district, the Malgaon, Mole-Dhalgaon and Patgaon shops in Miraj (Senior) State and the Kawlapur, Ghogaon and Mahankal-Kawthe shops in Sangli State.
- (e) Ranebennur, Hirekerur, Haveri, Hangal, Shiggaon and Kalghatgi talukas of the Dharwar district and the Miraj (Senior) State; and
- (f) Whole of the Belgaum district.

(G. R., R. D., No. 1142/33, of 12th December 1933.)

(13) The reduction of 20 per cent. in the rates of still-head duty in the Kaira, Nasik and Kanara districts, sanctioned as an experimental measure in G. R., R. D., No. 9628/28, of 16th January 1933, was continued up to 31st March 1935. The still-head duty was also reduced, as an experimental measure for one year, in certain areas of the Ahmedabad, Broach and Panch Mahals, Surat, East and West Khandesh, Ahmednagar, Dharwar, Belgaum, Kanara, Kolaba and Ratnagiri districts (G. R., R. D., No. 1142/33, of 12th December 1933).

(14) The revised rates of tree tax on toddy-producing trees, sanctioned in G. R., R. D., No. 890/28, of 12th June 1933, were continued for another year and the levy from the holders of domestic consumption licenses in the Surat district of a fee equal to the average license fee paid by toddy shops and tree food by both licenses in the locality, sanctioned experimentally for one year in the same G. R., was confirmed (G. R., R. D., No. 890/28, of 12th June 1934).

(15) The manufacture and sale of kaju spirit in addition to mahura spirit in the Malwan taluka and the Vengurla Petha and at the border shops in the Deogad taluka of the Ratnagiri district was sanctioned (G. R., R. D., No. 1959/33, of 13th February 1934).

(16) The limit of possession, retail sale and transport of toddy in the Kanara district was reduced from 4 gallons to 1 (G. R., R. D., No. 1277-C, of 23rd January 1934).

(17) The vacation periods during the mahura flower season granted under section 18-B of the Bombay Abkari Act, were restricted to those areas only where mahura flowers grow on a considerable scale and are collected for *bona fide* purposes (G. R., R. D., No. 7446/28, of 24th July 1934).

(18) Government approved a system of increasing the purchase for Nasik Distillery of mahura flowers collected from British districts in the Bombay Presidency even if the cost price of such flowers should be a little higher than that of flowers from areas in the Indian States and the Central Provinces (G. R., R. D., No. 9978/28, of 19th October 1934).

(19) Government approved of the manufacture of ordinary denatured spirit at the Nasik Distillery (G. R., R. D., No. 8241/24, of 13th March 1935).

(20) The leases of the Abkari administration of certain Indian States which terminated on the 31st July 1934 were renewed from 1st August 1934 for varying periods.

(21) The leases of the Abkari administration of Sankheda Mewas, Pandu Mewas, Bhadarwa and Umetha States in the Rewa Kantha Agency were terminated and the management restored to the Thakors concerned with effect from 1st August 1934 (G. R., R. D., No. 216/34, of 8th June 1934).

2. In the body of this report all statistics of consumption and of revenue relate to British districts only.

CHAPTER II.

COUNTRY SPIRIT.

3. *Sale strengths*.—The sale strengths prescribed for country spirit remained the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P. and 30° U.P. was, however, confined to those border shops where it was found necessary to maintain

spirit of higher strength in the interest of British revenue owing to the reluctance of the adjoining States to reduce the strength of spirit at their border shops. The sale of 30° U.P. was also allowed in certain areas to combat illicit distillation and illicit importation. As usual the policy of discouraging the consumption of strong spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such restriction had driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restriction and allow the sale of stronger spirit at the shops. In addition to the above sale strengths the sale of 25° U.P. masala liquor was continued, to meet the requirements of the people who needed stronger spirits and to discourage the use of illicit liquor, cheap brands of foreign liquor, and drinking of denatured spirit. The sale of 40° U.P. masala liquor has also been continued.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 95,76,959 as against Rs. 1,02,41,522 in the previous year (Imperial Return I, column 2), showing a decrease of Rs. 6,64,563, mainly due to a heavy decline in the issue of country liquor in the Town and Island of Bombay and in the Poona, Dharwar, Belgaum, Sholapur, Surat, and Bombay Suburban districts.

5. *License fees.*—The receipts from fees for the right of retail vend of country spirits at shops amounted to Rs. 50,61,930 as against Rs. 66,49,004 in the previous year (Imperial Return I, column 4), showing a decrease of Rs. 15,87,074. The decrease is however only apparent. It is due to the adoption of the monthly instalment system for the recovery of license fees for 1935-36 in respect of country liquor licenses in the Town and Island of Bombay. Under this system one-fourth of the whole year's demand was recovered in advance in the year under report, the balance being recovered subsequently in 9 monthly instalments. But for the change in system this balance would have been credited to the accounts of the year under report. Excluding the license fees for the Town and Island of Bombay, the license fees realised for 1934-35 in the remaining parts of the Presidency proper amounted to Rs. 45,43,409 as against Rs. 44,94,516 in the previous year, showing an increase of Rs. 48,893. The amount of license fee of Rs. 5,18,521 shown against Bombay in column 4 of Imperial Return I represents one-fourth of the license fee for 1935-36. If the whole year's license fee had been recovered in advance as usual, there would have been a decrease of only Rs. 1,82,992 in the case of Bombay and of Rs. 1,34,099 for the Presidency proper including Bombay. The total demand of license fee for the right of retail vend of country spirit at shops in Bombay for the year under report was Rs. 21,27,986 against Rs. 22,39,876 of the previous year, showing a decrease of Rs. 1,11,890 due to the renewal of licenses to the old licensees for the previous year's fees less 5 per cent.

6. *Revenue and consumption in the Akrani Tract.*—The country spirit arrangements in the Akrani continued in charge of the Forest Department. The sale is effected by departmental shop-keepers at the fixed

price of annas 4 a bottle. The sale proceeds of spirit in the area amounted to Rs. 45,390 as against Rs. 43,011 during the previous year. The increase was due to increased consumption during the year under report. The consumption of liquor which is issued at one strength only, viz. 60° U.P., amounted to 30,260 bulk gallons as against 28,674 bulk gallons in the previous year. The increase is due to the slight improvement in the general economic condition of the people.

7. *Working of the Contract Supply System.*—There has been no contract supply system in any part of the Presidency since 1st April 1929 except in the Ratnagiri district where a contract has been given with effect from 1st April 1934 for the manufacture and supply of kaju liquor to the Malwan Warehouse for issue to shops in Malwan taluka, Vengurla petha and to border shops in the Deogad taluka of that district (*vide* paragraph 13 of the Report). The isolated Akrani tract in West Khandesh was as usual supplied by the small departmentally worked Dhargaon Distillery. Elsewhere spirit continued to be supplied departmentally from the Nasik Distillery. Nasik Distillery with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This was the fifth year of the extension of Section 18-B of the Bombay Abkari Act relating to mahura flowers to the whole of the Presidency proper. Government sanctioned proposals made regarding the areas in which vacation periods under the Act should be allowed and by notification restricted the vacation periods to those areas where mahura flowers are largely grown and are collected for *bona fide* purposes.

No licenses were granted during the year for the retail sale of mahura flowers and the grant of permits for possession of mahura flowers was strictly controlled. The arrangement that licenses and permits are issued by Excise officers only, under the control of the Superintendents of Excise, worked smoothly.

The extension of Section 18-B of the Act has been useful to some extent in checking illicit distillation. There was a large increase during the year in the number of cases of illicit possession of mahura flowers. In the Ahmedabad, Kaira, the Panch Mahals and Broach sub-divisions of Broach and Panch Mahals, West Khandesh, East Khandesh, Nasik, Thana, Kolaba and Poona districts the number of cases was respectively 258, 207, 365, 5, 158, 96, 27, 132, 74 and 8 in 1934-35, compared with 240, 113, 167, nil, 159, 80, 13, 147, 66 and 6 in 1933-34.

The restriction of traffic in mahura flowers has continued to have beneficial results. The vacation periods provided by the Act are considered by some Excise officers to be too long. Better control of transport of mahura flowers by road, particularly from adjoining Indian States, where the crop is abundant, into the Presidency proper, is very desirable. The arrangements made during the previous year to purchase for Nasik Distillery as much as possible of the mahura flowers produced in British districts of the Presidency and thus remove them from illicit distillation were continued. Government approved of this arrangement and of the payment for such mahura flowers of a rate somewhat higher than that

for mahura flowers of Indian States. With the same object of removing the mahura flowers from tracts of illicit distillation, special local contractors were appointed for the Thana, Nasik and West Khandesh districts and in order to secure the lowest prices, contractors were, where possible, appointed for each taluka. The rights of collection of mahura flowers in the Government forest areas of the Nasik and West Khandesh districts were purchased by this Department from the Forest Department in order to facilitate the grant of local contracts for the collection of and supply to the Nasik Distillery of mahura flowers from these districts. The local arrangements had satisfactory results, and in the West Khandesh district increased consumption of licit liquor is attributed partly thereto. The local people also obtain a source of income from the collection and sale of mahura flowers.

9. *Country Spirit Shops*.—The number of shops for the retail vend of country spirit increased slightly from 2,109 in 1933-34 to 2,129 in 1934-35. Five shops, one at Anand town in Kaira district, one at Tatwani in Kanara district, one at Nalawadi in Dharwar district, one at Bhadla in Satara district, and one at Kukdel in West Khandesh district were closed, and 25 additional shops were opened during the year under report. Most of these shops were opened, after consulting the Excise Advisory Committees concerned, in places where they were required to meet the legitimate demands of consumers or combat illicit distillation. An outstill "on" shop for the sale of kaju and toddy spirits was opened at Kanyala in Vengurla petha of the Ratnagiri district as a branch of the Redi outstill shop, to prevent British custom from resorting to the Portuguese shops across the border. This had the desired effect inasmuch as the shops in the Vengurla petha alone have contributed to the increase in consumption by about 765 proof gallons.

10. *Advisory Committees*.—The various Excise Advisory Committees in the Presidency proper held 810 meetings at which 1,198 recommendations were made. Of these 1,000, i.e. 83·5 per cent., were accepted. Many of the rejected recommendations proposed closure of shops deemed essential, or special hours of sale, for particular shops. But hours of sale is a matter which Government deal with by general orders, so the recommendations for special hours could not be accepted. The opening hour of sale was the same as in the previous year, viz. 10-30 a.m. The closing hour continued to be the same as in the previous year, viz. 8-30 p.m., except in the following areas :—

- (1) In Bombay City where it was 9 p.m.
- (2) In the Bandra Municipal and Santa Cruz Cantonment areas where it was 9 p.m.
- (3) In the City of Ahmedabad where it was changed from 8-30 p.m. to 9 p.m.

11. *Consumption*.—Appendix "A", Column 11, shows in terms of proof gallons the sale of country spirit at shops. There was a slight decrease of 1,865 proof gallons, or about ·18 per cent. There was an increase in consumption in Ahmedabad, Kaira, Panch Mahals, Broach, Thana,

Kanara, Ahmednagar, Nasik, West and East Khandesh districts, the most noticeable being in East Khandesh (16,327), West Khandesh (8,867) and Thana (7,347) districts. The increase in East and West Khandesh districts was due to (1) reduction in still-head duty rates, (2) low selling prices owing to competition among rival licensees and (3) vigilance shown by the Excise staff in suppressing abkari offences, particularly in criminal areas. The effective steps taken for the removal of mahura, the chief base of illicit distillation, also contributed to the increase in West Khandesh. The increase in Thana district was due to lowering of selling prices on account of competition among licensees and to the strenuous efforts made by the Excise staff for the detection of excise offences. The increase in these districts was however more than counterbalanced by the decrease in others. The most noticeable decrease occurred in the Town and Island of Bombay (14,424), Poona (9,359), Dharwar (4,253), Surat (3,770), Sholapur (3,694) and Bombay Suburban district (2,392). In Bombay the decrease was due to (1) continuous trade depression, (2) unemployment and (3) closure of certain textile mills due to strikes in April and May 1934. The decrease in Poona was due to the general trade depression and also to the closing down of the repair-works at the Shirwata and Walwan Dams in Mawal taluka. The decrease in Dharwar, Surat, Sholapur and Bombay Suburban district was due to continued trade depression and consequent fall in the purchasing power of the consuming public and also to the high selling prices charged by licensees. The total ration fixed for 1934-35 was the same as that for 1933-34, namely 1,765,431 proof gallons. Consumption was about 59 per cent. of the ration.

12. *Temperance Activities.*—No genuine temperance activities of note occurred in Bombay City or in the mofussil. Licensees carried on their business in security as in normal times.

13. *Administration of Distilleries and Warehouses.*—One Central Distillery and 33 bonded warehouses were maintained. The warehouse at Chandod was closed with effect from 1st August 1934 on account of the restoration of the abkari administration to the States in the Rewa Kantha Agency. The issues to retailers in British districts of duty-paid spirits amounted to 1,049,297 proof gallons (exclusive of 12,248 proof gallons issued from the small distillery at Dhadgaon which is for the isolated Akrani tract) against 1,052,482 proof gallons in the previous year. Masala liquor is increasing in popularity.

The Department of Industries has rendered very valuable services to the Nasik Distillery during the year. As Officer in charge Director of Industries and later as Industrial Engineer, Mr. M. E. Haskell has proposed schemes for improvements of the boiler plant and for developments of manufacture which are expected to effect large savings in current expenditure and substantial increases of profit.

The outstanding feature of this year's report is the opening of a seasonal distillery at Chowka in the Malwan taluka of the Ratnagiri district for the manufacture and supply of kaju liquor to the Malwan Warehouse for issue to shops in Malwan taluka, and Vengurla petha, and to border shops

in Deogad taluka of the Ratnagiri district. The predilection of the people in Ratnagiri and Kanara districts for kaju spirit on account of its supposed medicinal properties is well known. The people were resorting to transborder shops and to illicit distillation to satisfy their taste. Kaju spirit was introduced in the areas above mentioned from 1st April 1934, as a supplement to the regular mahura spirit.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all districts except Dharwar, Bijapur, Sholapur, Satara, Poona, Ahmednagar, and Nasik. The total quantities sold were—

			1934-35. Gallons.	1933-34. Gallons.
25° U.P.	..	..	63	54
30° U.P.	..	..	693	696
40° U.P.	..	..	267	213
60° U.P.	..	..	5,617	6,235
25° U.P. Masala	..	..	....	4
40° U.P. Masala	..	..	13	23

Similar permits were also granted for the sale of toddy and under them 12,326, 4,031, 1,644, 191, and 104 gallons were sold in Surat, Thana, West Khandesh, Broach and Belgaum districts respectively. These permits are given for special occasions such as feasts.

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 63,75,251 as compared with Rs. 59,85,044 in the previous year (column 11 of the Imperial Return I), an increase of Rs. 3,90,207.

16. *Tree tax.*—The receipts from tree tax amounted to Rs. 23,04,288 as against Rs. 21,23,753 in the previous year (column 8 of the Imperial Return I). The increase of Rs. 1,80,535 was due to an increase in the total number of trees tapped during the year under report.

17. *License fees.*—The realisations from license fees amounted to Rs. 40,70,963 as against Rs. 38,61,291 in the previous year (column 9 of Imperial Return I), showing an increase of Rs. 2,09,672. The introduction of the monthly instalment system in Bombay necessitated the last two monthly instalments in respect of the license fee for the year under report being paid during the subsequent year, otherwise the increase would have been still greater. This increase was due to (1) keen competition at the auctions in some districts, (2) the opening of additional shops and booths, and (3) the use of the tender-cum-auction system. In Bombay the increase was due to the above system and the introduction of the monthly instalment system for the recovery of license

fees, under which one quarter of the total demand was recovered in advance, the balance being recovered subsequently in nine monthly instalments. This system of recovery has been a boon to men of average means.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix “B”):—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1933-34	42,892	15,217	3,45,922	4,04,031
1934-35	44,988	18,493	3,50,905	4,14,386
	+ 2,096	+ 3,276	+ 4,983	+ 10,355

There was an increase in the total number of trees tapped, the most noticeable being in the districts of Panch Mahals, Surat, Belgaum and West Khandesh, and in Bombay. The increase in Panch Mahals was due to the tapping of a large number of trees for domestic consumption by people taking out domestic consumption licenses freely during the year under report. The increase in Surat was due to the tapping of a large number of trees for the supply of toddy to Ahmedabad, Bombay and Broach. The increase in Bombay was due to greater demand for toddy. The increase in Belgaum was due to increased demand for toddy on account of low selling rates. The increase in West Khandesh was due to the opening of additional shops. There was a decrease in Broach, Thana, Bijapur, Satara, Nasik and Sholapur districts, the most noticeable being in Broach, Thana and Sholapur districts.

Illicit tapping has come to notice in some districts including Surat where restrictions on the number of trees allowed to be tapped were imposed in 1924. Illicit tapping causes loss of revenue. It can be prevented only by increased vigilance of the excise staff and by imposing no restrictions on the number of trees allowed to be tapped, an arrangement which is also a safeguard against adulteration.

19. *Toddy licenses.*—The licenses of different description granted during the year and in the previous year were :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.
1933-34	2,649	3,255	1,261
1934-35	6,082	3,321	1,284
	+ 3,433	+ 66	+ 23

There was on the whole a large increase in the total number of domestic consumption licenses, the most noticeable being in Panch Mahals, viz., 3,477. The increase in this district was due to the fact that the people who had abstained from taking out domestic consumption licenses as a protest against the increase of tree tax during the previous year took them out freely in the year under report. The increase in the total number of tree foot booths was due to the opening of 46 additional booths in the Ratnagiri district, and to 20 booths in Broach, which had remained closed in 1933-34, being opened. 23 additional shops were opened to meet the increasing demand for toddy, and relieve congestion at shops and prevent British custom from going to State and Portuguese shops across the border. A number of these shops represent closed shops re-opened.

20. *Consumption*.—The total sale figures show an increase of 350,246 gallons, which is shared by all the districts except Thana, Ratnagiri and East Khandesh and the Town and Island of Bombay. The increase was partly due to competition among the licensees in urban areas and consequent lowering of selling prices and partly to the opening of additional shops and booths. The decrease in Bombay following an increase in the number of trees tapped is paradoxical. The figures of sales recorded by the licensees are notoriously unreliable and the fall of 50,629 gallons is reported due to the manipulation of accounts by licensees to evade payment of adequate upset prices and license fees which are generally calculated on sales. The percentage of decrease in Thana, Ratnagiri and East Khandesh is negligible.

Transport of toddy to Bombay and from one district to another has been freely allowed in recent years. This provides cheaper and purer toddy for the public. It also has broken the monopoly prevalent in some districts where the local licensees possess or rent most of the local trees, and thus secure the licenses at inadequate rates with consequent loss of revenue to Government owing to would-be competitors being unable to secure trees.

Complaints of adulteration of toddy with drugs in Bombay and Poona were made. Samples were taken and such adulteration was found in the case of a few shops. The licensees concerned have been punished. It is essential that adulteration be firmly repressed. Strict orders have been issued to Collectors and Superintendents to exercise the utmost vigilance, and take severe action against licensees found at fault. It may be necessary to introduce minima selling prices in certain urban areas, so that licensees will not sell below a price at which they can sell pure toddy and make a reasonable profit thereon.

21. *Manufacture of Gul*.—In Kanara district six persons were permitted to manufacture gul as against five in the previous year. The number of trees tapped free of duty for this industry during the year under report was 64 as against 54 in the previous year. The increase in the number of licenses was due to the encouragement given to this

cottage industry by the Agricultural Department. No permission was granted for the manufacture of gul from sweet toddy in any other district.

CHAPTER IV.

FOREIGN LIQUORS INCLUDING THOSE OF INDIAN MANUFACTURE.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

- (a) imported at the port of Bombay, or
- (b) imported into Bombay Presidency from other parts of British India and Indian States and foreign possessions, or
- (c) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 11,33,617 against Rs. 11,81,041 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The decrease is mainly due to the reduction of the duty on Indian-made spirit contained in spirituous medicinal preparations from Rs. 10 to Rs. 5 per proof gallon. It is also due to decrease in the imports of Indian-made potable foreign liquors and reduction in the rate of excise duty on Indian-made beer. The revenue under (2) increased from Rs. 18,12,404 in the previous year to Rs. 19,76,203 (columns 13, 16, 21 and 22 of Imperial Return I). The increase is mainly due to the increase in the fixed fees for Refreshment Rooms and Hotels and realizations from disposal of "on" shops by the auction-cum-tender system in the Town and Island of Bombay. Vend (pass) fees have as usual been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, were as follows :—

Year.	Fermented liquors. (Liquid gallons).	Wines (Liquid gallons).	Potable spirits. (proof gallons).	Denatured and perfumed spirit (Liquid gallons).
1934-35 ..	1,160,264	51,451	105,584 *	277,229
1933-34 ..	1,201,534	47,632	112,993 †	329,379
	-41,270	+3,819	-7,409	-52,150

* Includes 281 proof gallons and 2 bulk gallons of Liqueurs.

† Includes 3,709 proof gallons and 121 bulk gallons of Liqueurs.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, Columns 9, 10, 11, 12, 13 and 15):—

Year.	Fermented Liquors. (Bulk-gallons).	Wines (Bulk-gallons).	Potable spirits (Bulk galls).	Denatured spirits. (Bulk gallons).
1934-35 ..	8,81,730	29,324	1,61,248	2,65,850
1933-34 ..	9,58,750	29,046	1,66,885	2,48,658
	-77,020	+278	-5,637	+17,192

The decrease in potable spirits is mainly due, as in the previous year, to the high selling prices consequent on the continuance of the enhanced rates of both Excise and Customs duties, and that in fermented liquors is due to the raising of the rate of assessment on sales from Re. 1 to Rs. 1-6-0 per dozen quart bottles. It is also due to the reduced resources of the people on account of trade depression and unemployment and to the greater use of masala, i.e. spiced country liquor, and toddy in place of foreign liquor. The increase in the sale of denatured spirit is due to greater use in arts and industries.

24. *Canteen Tenant licenses.*—The number of canteen tenant licenses issued during the year under report was 35 as against 33 in the previous year. The total quantity of beer sold under these licenses was 63,751 gallons as against 89,825 gallons in the previous year.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co. of Bombay, Wingate & Co. of Poona, and the Gujerat Chemical Works Co. of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon in the case of medicinal preparations, and Rs. 17-8-0 in the case of toilet preparations. The bonded laboratory of Messrs. M. J. Gajjar of Bombay was closed from 1st April 1934 and a new bonded laboratory of Messrs. The Bengal Chemical and Pharmaceutical Works Ltd., was opened in Bombay from 1st June 1934 for the manufacture of spirituous medicinal and toilet preparations in bond. The manufacturers obtained 22,707·2 proof gallons of rectified spirit in bond for this purpose.

Medicinal and toilet preparations were imported into Bombay from the following firms:—

1. The Alembic Chemical Works Co. Ltd., Baroda;
2. The Bengal Chemical and Pharmaceutical Works Ltd., Calcutta;

3. The Ranaghat Chemical Works, Calcutta ;
4. Dr. Bose's Laboratory, Calcutta ;
5. The Dragon Chemical Works, Allahabad ;
6. Messrs. E. M. DeSouza & Co., Rangoon ;
7. Messrs. Razakalli & Co., Hyderabad Deccan.

The sales of rectified spirit were 894 gallons as against 860 gallons in the previous year (column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign liquor is manufactured at the Alembic Chemical Works at Baroda, and the Government Central Distillery at Nasik Road. Indian-made foreign liquor was not manufactured at the Gujerat Chemical Works during the year. The Government Medical Stores, Bombay, obtained from the Bonded Liquor Warehouse, Sewri, 21,361 proof gallons of duty-free rectified spirit as against 19,562·6 proof gallons in the previous year. No denatured spirit was manufactured at the Gujerat Chemical Works.

26. *Licenses*.—The number of licenses for the sale of foreign liquor was 3,109 against 3,090 in the previous year. The increase is small and calls for no remarks. 57 licenses were issued for the manufacture of perfumed spirits and 12 licenses for the manufacture of flavouring essences.

CHAPTER V.

INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

27. *Cultivation and outturn of Ganja*.—The cultivation of hemp for ganja was restricted to one village, Kaudgaon, in the Ahmednagar District. The number of licenses granted, the area cultivated, and the quantity produced during the year under report as compared with 1932-33 when cultivation was last permitted, were as follows :—

		1932-33.	1934-35.
Area cultivated	..	146 acres	145 acres
Outurn of Ganja	..	2,430 mds.	1,404 mds.
Licenses issued to cultivators.		92	31

The average yield per acre was 9·7 maunds as against 16·7 maunds during 1932-33. This low yield was due to untimely rain and damage by caterpillars. To secure fresh ganja of the best quality it has been arranged that a crop of the minimum quantity required be grown annually. To see whether ganja could be grown in the rabi season a few acres were grown, and the experiment succeeded. So any shortage in the usual kharif crop can be met by rabi cultivation.

28. *Issues from Warehouses.*—The issues from warehouses during the year under report and the year 1933-34 are contrasted below :—

	1933-34.			1934-35.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency.	718	217	191	713	217	168
Export to Indian States ..	48	23	5	45	24	7
Export to other Provinces ..	4	..	..	2	..	..
Export to Foreign Countries ..	4	..	..	7	..	..

29. *Fluctuations in consumption.*—The subjoined statement shows the consumption as compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers	Seers	Seers
1933-34	25,097	8,511	7,425
1934-35	24,576	8,575	6,632

There was a decrease in the consumption of ganja in Sholapur, Dharwar, Kolaba, Nasik, Poona, Belgaum, Ratnagiri and Kanara districts and the Town and Island of Bombay, the most noticeable being in Sholapur, Dharwar, Nasik, Poona and Bombay. The decrease in Dharwar, Poona, Nasik and the Town and Island of Bombay was due to trade depression, unemployment and high selling prices. The decrease in the Sholapur District was due to high selling prices fixed by licensees. There was however an increase in other districts, the most noticeable being in Kaira, Bijapur, Satara, and Ahmednagar, but it was not sufficient to make up the deficit. The increase in these districts was partly due to the opening of new shops and partly to the lowering of selling prices owing to competition among licensees. The consumption of bhang was more or less steady. The small increase of 64 seers calls for no remarks. The decrease in the consumption of charas in Ahmedabad city and the Town and Island of Bombay was due to trade depression and unemployment.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (a) issues from warehouses and (b) imports from other provinces and (2) vend fees. The duty and vend fees amounted to Rs. 11,16,714 and Rs. 6,69,342 as against Rs. 11,76,706 and Rs. 7,46,830 respectively during the year 1933-34 (Imperial Return I, columns 31, 33, 35 and 36).

31. *Vend licenses.*—The number of vend licenses in the year under report was 767 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 749 in 1933-34. Of these 21 were wholesale and 746 retail. 18 new shops were opened during the year under report to meet local demands.

COCAINE.

32. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 848 during the year under report against 842 in 1933-34 (Imperial Return III, column 38).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year under report amounted to 23 lbs. 2 ozs. 350 grains (Avoirdupois standard weight) against 26 lbs. 1 oz. 35½ grains in the previous year. The quantity sold under licenses was 25 lbs. 11 ozs. 43½ grains against 25 lbs. 3 ozs. 435½ grains. The statistics of cocaine transactions called for in the Government of India's letter No. 1324 of 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, Revenue Department, No. 4495 of 22nd August 1922 :—

Stock on 1st April 1934.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1935.
Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.
20 2 101½	23 2 350	43 5 13½	25 11 43½	17 9 407½

34. *Cocaine cases.*—Forty-seven cases of illicit possession of cocaine were detected in the City of Bombay during the year under report as against 83 during 1933-34. The largest quantity of cocaine seized during the year under report was 11 ozs.

There is no doubt that the facility for obtaining the milder intoxicating drugs, ganja, bhang and charas, is the real safeguard against the spread of the use of such deadly intoxicants as cocaine, and heroin, which cause so much demoralization in countries that prohibit all intoxicating drugs.

CHAPTER VI.

OPIUM.

35. *Realizations from opium issued from Depots.*—Opium issued from the Depots realised Rs. 12,15,256 as shown in the District Treasury Accounts plus a sum of Rs. 1,019 representing gain on opium supplied to Zanzibar. Of this sum Rs. 2,96,817 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 9,19,458 gain on sales. From the last figure, viz. Rs. 9,19,458 the expenditure of Rs. 9,237 representing the conveyance and packing charges of opium has to be deducted. The net profits to Government thus amounted to Rs. 9,10,221 (inclusive of duty) against Rs. 9,71,593 in the previous year, showing a decrease of Rs. 61,372.

36. *Sales in British Districts.*—The total issues in British Districts amounted to 16,228 seers against 17,332 seers in the previous year (column 17 of the Imperial Return IV). The actual sales were 16,119 seers

against 17,325 seers in the previous year, a decrease of 1,206 seers due to the fall in consumption in all the districts of the Presidency except Kaira, Bombay Suburban District, Bijapur, and the Town and Island of Bombay. The decrease in the sales is attributed to high selling prices charged by licensees, low prices for agricultural produce, poor economic condition of the people and realization by the young generation of the evils of opium eating. The increase in Kaira District and in Bombay was due to the lowering of selling rates charged by the licensees. The rise in sales in the Bombay Suburban District was very small and calls for no remarks. The sales in the Bijapur District remained steady.

37. *License fees.*—The fees realised for retail vend in British districts amounted to Rs. 9,62,285 against Rs. 9,98,099 in the previous year (column 27 of Imperial Return I). The decrease of Rs. 35,814 was due to lack of keen competition at the auctions.

38. *Retail shops, and Medical Practitioners', Chemists' and Druggists' licenses.*—The total number of licenses was 827 against 819 in the previous year (column 31 of the Imperial Return III). 12 additional licenses were granted in places where they were required to meet the legitimate needs of the people while 4 licenses were closed. The number of licenses held by medical practitioners, Chemists and Druggists for the possession and sale of opium and its preparations increased from 1,129 in the previous year to 1,158 in the year under report (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 3,961 seers against 4,447 seers in the previous year (Appendix "D").

40. *Manufacture and Issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 257 acres and 23 gunthas against 255 acres and 26 gunthas in the previous year. The opium in hand at the beginning of the year was 42,846 seers and that manufactured during the year was 1,771 seers. The total issues to licensed dealers decreased from 3,846 seers to 3,620 seers. The stocks held at the end of the year were 39,955 seers exclusive of 1,042 seers on account of dryage.

41. *Total Excise Opium Revenue.*—The Excise opium revenue was Rs. 21,78,560 (inclusive of Rs. 1,019 representing gain on opium supplied to Zanzibar) against Rs. 22,87,763 in the previous year showing a decrease of Rs. 1,09,203, which was due to the fall in consumption.

42. *Consumption of Opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 50 lbs. 3 ozs. 10 drams 4 grains against 44 lbs. 11 ozs. 3 drams and 25 grains during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual, continued their activities in warning mothers against the danger of drugging children with opium. The Association used magic lantern and cinema demonstrations, exhibition of models and posters, and free distribution of leaflets in different vernaculars on child welfare. These exhibitions

were held at 215 different centres and were witnessed by 371,065 people. One-day Health and Child welfare exhibitions were also held in the Bombay City and in the Presidency for the benefit of the mill-hands and their families. The Lady Inspector of Factories by private talks and lectures took every opportunity to warn the factory and mill-workers against the evil of administering opium to children. These activities have no doubt some instructive value and have probably contributed to a decline in the sale of opium.

CHAPTER VII.

FINANCIAL RESULTS.

44. *Revenue.*—The gross realizations for the year (Imperial Return I), are contrasted below with those of the previous year :—

Item.	Realizations in		Increase.	Decrease.
	1933-34.	1934-35.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	1,68,90,776	1,46,39,289	....	22,51,487
2. Country ferment- ed liquor ..	59,85,044	63,75,251	3,90,207.	....
3. Malt liquors ..	2,30,081	2,18,345	....	11,736
4. Wines and spirits (foreign spirits other than malt liquors, medi- cated wines and commercial spirits) ..	22,01,550	23,65,194	1,63,644	....
5. Commercial spirits (includ- ing medicated wines) ..	5,61,814	5,26,281	....	35,539
6. Hemp drugs ..	19,23,955	17,86,818	....	1,37,137
7. Opium ..	22,87,763*	21,78,560*	....	1,09,203
8. Fines and forfei- tures ..	28,166	34,468	6,302	....
9. Miscellaneous ..	1,50,952	57,510	....	93,442
10. Recoveries from Government Commercial Un- dertakings ..	25,60,579 (11,11,734)†	26,20,651 (11,69,101)	60,072 (57,367)	.... ....
Total ..	3,28,20,680 †(3,13,71,835)	3,08,02,367 (2,93,50,817)	6,20,225 (6,17,520)	26,38,538
Total decrease ..	....	....	....	20,18,313 †(20,21,018)

*Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to Zanzibar and the cost price of opium supplied to British Districts.

†To facilitate comparison with years ending 1931-32 when the Commercial account system was in use at Nasik Distillery, these figures in brackets compiled on the Commercial account system for the Distillery are given.

See however paragraph 54 below.

45. *Expenditure*.—The expenditure for the year (Imperial Return II) exclusive of (i) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 7,82,997) and (ii) compensation to (a) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (b) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048), was Rs. 32,19,498 against Rs. 32,44,970 in the previous year, the small decrease being mainly due to decreased expenditure under the heads "Pay of officers and establishment" and "Contingencies and special charges other than rewards". The figures of expenditure include the price paid to the Government of India for opium supplied to the Department and the charges for Excise establishment in Collectors' offices paid by book adjustment to the head "22, General Administration". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure this year, including the compensation shown at (i) and (ii) above, amounted to Rs. 43,01,293 against the previous year's gross expenditure of Rs. 45,27,418. If the item relating to cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 39,06,292 against Rs. 41,67,710 in the previous year, a decrease of Rs. 2,61,418. This decrease is chiefly due to a decrease in the compensation paid to Indian States. The net revenue of the year, after deducting refunds (Rs. 1,36,261) and the gross expenditure (Rs. 43,01,293) from the gross revenue (Rs. 3,08,02,367) decreased by Rs. 17,85,778, i.e., from Rs. 2,81,50,591 in the previous year to Rs. 2,63,64,813 in the year under report. See however paragraph 54 below.

46. *Recovery of Excise revenue by coercive process*.—Coercive processes were resorted to for the recovery of Excise revenue in 15 out of 21 districts in the Presidency proper, viz., Panch Mahals, Surat, Thana, Nasik, East Khandesh, West Khandesh, Poona, Satara, Bijapur, Dharwar, Belgaum, Ratnagiri, Kanara, Kolaba, and Bombay Suburban Districts. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

The details of the arrears outstanding, collections made during the year, and the balances to be recovered will be found in columns 3, 6, and 10 respectively of Appendix "E" to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 7,80,145. Out of this Rs. 5,08,888 were collected during the year under report and Rs. 3,209 were written off as irrecoverable. The net arrears recoverable at the end of the year, including those for the previous year amounted to Rs. 5,58,333, the chief arrears being in the districts of Thana (Rs. 49,074), Kolaba (Rs. 55,557), Dharwar (Rs. 47,685), Poona (Rs. 1,57,728), Nasik (Rs. 44,149), West Khandesh (Rs. 57,708), and East Khandesh (Rs. 52,586). There has been an appreciable decrease in total arrears recoverable at the end of the year, the realisable balance being Rs. 2,21,812 less than that at the end of the previous year. This is due to the more effective supervision exercised by Collectors under

instructions from the Commissioner to secure prompt recoveries. With continued vigilance it should be possible to reduce the amount of the old outstandings. Government have introduced in the Town and Island of Bombay with suitable modifications the Madras system of deposit, and of instalments paid monthly in advance, no sureties being taken, for the recovery of license fees in respect of country spirit and toddy. The system is a success. The introduction in the mofussil of a similar arrangement has been recommended to Government. The system, if sanctioned, should greatly prevent Excise licensees from falling into arrears and exercise a check on reckless bidding which sometimes occurs.

CHAPTER VIII.

OFFENCES.

47. *Offences against the Abkari Law.*—The total number of cases detected was 9,917 against 8,380 in the preceding year. Of these 9,389 related to liquor, 438 to hemp drugs and 90 to cocaine, as against 7,887, 388 and 105 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix “F”.

48. *Fluctuations in Liquor cases.*—The total number of liquor cases detected during the year under report showed an increase of 1,502 as compared with the previous year. The number of cases detected under “Illicit Distillation” shows an increase of 962, the number of such cases detected during the year under report being 5,604 as against 4,642 in the previous year. The increase is mainly in the Districts of West Khandesh (439), Panch Mahals (416), Kaira (138), Bijapur (80) and Thana (66). The increase is chiefly due to the vigilance and greater exertions on the part of the Excise staff. The cases detected show the extent of crime prevailing in some districts, in spite of the increase in the strength of liquor sold and the reduction in still head duty rates. Four cases of illicit distillation were detected in the Town and Island of Bombay against 7 in the preceding year. Cases under “Illicit importation, exportation and transportation” increased from 237 to 287 (an increase of 50). Those under illicit possession increased from 1,672 to 1,902 (an increase of 230), while those under “Unlicensed Sale” decreased from 74 to 51. Cases under “other miscellaneous offences” rose from 1,262 to 1,545.

49. *Fluctuations in Hemp Drugs cases.*—The number of cases relating to hemp drugs increased from 388 to 438. The increase was mainly in the Ahmedabad District which has an increase of 27 cases due to a number of petty cases being detected by the Railway staff. The number of cases detected in Bombay City fell from 44 to 12. The total quantity of charas seized in Bombay amounted to 9 lbs. 10 tolas as against 31 lbs. 17 tolas in the previous year. The decrease shows that import of illicit charas has decreased. This was on account of the low price of licit charas sold in the City as a result of competition among the licensed shop-keepers. Illicit traffic in charas is now unprofitable in Bombay.

50. *Fluctuations in Cocaine cases.*—Cases relating to cocaine decreased from 105 to 90. The cocaine traffic was mainly confined to Bombay where 83 cases were detected during the year under report. This number was the same as in the previous year. The total quantity of cocaine seized amounted to 2 lbs. 12 ozs. 414 $\frac{3}{4}$ grains as against 4 lbs. 12 ozs. 370 grains in the previous year.

51. *Offences against the Opium law.*—The number of opium cases detected in British territory was 220 as against 269 in the previous year. 2 cases were detected in Indian States as against 8 in the previous year (column 29 Appendix "F"). There were 3 cases of illegal cultivation of the poppy. The number of cases of illegal possession detected in British territory was 114 against 122 and those of manufacture and illegal sales were respectively 7 and 15 as against 6 and 16 in the previous year. The number of cases of illegal import fell from 97 to 72. The contraband opium seized in British territory amounted to 68 seers 33 tolas 107 $\frac{1}{4}$ grains.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 2,598 as against 3,155 in the preceding year (Appendix "G" columns 2 and 3). Of these 1,415 occurred in Bombay City as against 1,962 in the previous year.

THE EXCISE INTELLIGENCE BUREAU.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of inter-provincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 375 finger impression slips of excise offenders for search against 427 during the previous year. Previous convictions were traced in 99 instances as compared with 97 in 1933-34. At the close of the year the Branch had on record a collection of finger print slips of about 30,500 excise convicts.

CHAPTER IX.

GENERAL REMARKS.

54. *Revenue.*—In spite of the improvement in the toddy revenue during the year under report the gross Excise revenue showed a decrease of Rs. 20·2 lakhs mainly under (1) country spirit, (2) hemp drugs and (3) opium. The extent of this decrease however is more apparent than real. 82 per cent. of the decrease was due to the postponement of the recovery of $\frac{3}{4}$ ths of the total country spirit license fees and $\frac{1}{4}$ th of the total toddy license fees in Bombay, necessitated by the introduction of the monthly instalment system (*vide* paragraph 5 of Chapter II and paragraph 17 of Chapter III). The real decrease in gross revenue was about 3·5 lakhs, which was chiefly due to (1) smaller receipts under still-head duty in Bombay and the urban areas of the districts of Poona, Dharwar, Sholapur and Surat, owing to trade depression and high selling

rates which were not within the paying capacity of the average consumer, (2) a decrease in receipts from (a) opium and (b) hemp drugs on account of declining sales. But for the lowering of still-head duty rates the decline under country spirit might have been greater. For similar reasons the real reduction in net revenue was Rs. 1,19,175, i.e., only .4 per cent.

The auction-cum-tender system now used for disposal of licenses came in for some criticism during the year. It was introduced at the request of persons who wanted to take up licenses, but did not like to compete in auction and be subjected to the importuning, browbeating and intimidation to which a number of the old licensees, especially in Bombay, subjected them. They can now put in tenders without these annoyances, while Government and licensees still retain the advantages of the auction. New-comers like the system, while the old licensees dislike it. It induces the old licensees, who in many cases were paying far less than the true value of the licenses, and often subletting the shops for premiums, to bid or tender up to the full value of the licenses, and new-comers to do likewise. In practice few of the old licensees lose the licenses, as they take care to tender or bid up to the full value of the goodwill. The system has been wonderfully successful in towns as regards the revenue from license fees. In Bombay the entirely inadequate revenue of Rs. 2,37,000 from toddy licenses of four years ago has now risen to about 16 lakhs, while in Surat and Sholapur cities the toddy licenses recently fetched 50 and 43 per cent. more than in the preceding year.

55. *Consumption.*—The consumption of country spirit showed a decline of .18 per cent. The consumption in rural areas, where a considerable number of shops was opened has somewhat recovered from the great fall of 1930-31, while the urban areas, a number of which are still served by an inadequate number of shops, show a further decline. The decrease in the urban areas of Poona, Sholapur, Dharwar and Surat and the Town and Island of Bombay was due partly to trade depression and partly to diversion of the custom to toddy. The diversion of country liquor custom to toddy is due to the low purchasing power of consumers. In some districts the deficit in revenue caused by the fall in the consumption of country spirit is counter-balanced by an increase in toddy revenue. The following statement shows the consumption of country spirit in the rural and urban areas during the last six years :—

Area	1929-30	1930-31	1931-32	1932-33	1933-34 •	1934-35
	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.
Rural areas including the Akrani tract ..	563,067	377,270	376,601	390,907	416,738	440,658
Urban areas ..	720,840	588,583	659,085	648,158	629,374	603,589
Total ..	12,88,907	965,853	10,35,686	10,39,065	10,46,112	10,44,247

Notwithstanding the continuance of the enhanced rates of tree-tax the number of trees tapped during the year showed an increase of 10,355 trees as compared with those tapped in the preceding year (*vide* paragraph 18). This is due to the opening of additional shops and greater consumption of toddy. Toddy in recent years is attracting custom from members of the working classes who on account of trade depression cannot afford to pay the high selling price of licit country spirit.

56. *Excise Offences.*—The number of excise offences as a whole shows an increase of 18 per cent. as compared with the previous year. Details are given in paragraph 47. The increase in the number of cases detected was due to greater vigilance displayed by excise officers. For the effective suppression of excise crime the essentials are (1) adequate staff and (2) adequate remuneration in the form of rewards and travelling allowance. As regards (2) it was pointed out in paragraph 57 of the Administration Report for 1932-33 that the restrictions on travelling allowance should be removed and liberal rewards granted. Government have removed the restrictions on travelling allowance but the question of granting liberal rewards remains unsettled. Since 1929-30 there has been an increase of about 57 per cent. in the number of cases detected; while the grants for rewards have been severely cut down. Government for the current year have sanctioned a small increase in the grant for rewards but this will not be sufficient to achieve the desired results.

57. The figures of offences (*vide* paragraph 48) relating to illicit distillation of liquor show an increase of 962 cases over the preceding year. There were 4 cases of illicit distillation in the Town and Island of Bombay against 7 in the preceding year. The increase in the number of cases relating to illicit distillation bears out further the statement in paragraph 57 of the report for 1933-34 regarding the spread of illicit distillation in urban and rural areas, and the need for adopting the measures suggested therein for combating the evil. The opening of additional shops in places where the need was urgent inaugurated in 1933-34 was continued in the year under report. The rates of still-head duty in certain districts were also reduced. Successive years of trade depression and the concomitant fall in the prices of agricultural produce have reduced the purchasing power of liquor consumers, who find it difficult to resist the temptation of resorting to cheap liquor illicitly distilled or imported, drinking denatured spirit, and state shops. The Excise staff, which has in recent years been reduced in strength, also find it difficult to cope with the increase in excise offences.

One of the measures adopted to check illicit distillation is the appropriation for the use of the Nasik Distillery of the bulk of the mahura flowers produced in British territory (*vide* paragraph 57 of the Administration Report for 1933-34). Besides the purchase of such mahura flowers much of the kaju fruit grown in the Ratnagiri District was utilised for distilling kaju liquor at the Chowka Distillery. These measures have met with some success in the replacement of illicit liquor by licit liquor in certain illicit distillation and importation areas,

but a simultaneous increase in the Excise preventive staff, and the adoption of the other measures referred to above will produce much better results and would pay Government. The increase of staff will lead to the securing by Government of much of the profit which at present goes to illicit distillers. There will also be more respect for law and order.

58. The Collectors generally took a keen interest in the administration of their respective charges. Mr. Dillon, Collector of Bombay, and subsequently Mr. Sorley had a very difficult task in the disposal of the country liquor licenses for the current year in the face of strenuous opposition from the local association which made every effort to secure the renewal of the licenses to the existing licensees and prevent competition. Much credit is due to those officers who by their firm attitude overcame this opposition, and succeeded in maintaining the principle of disposal by free competition. Of the Superintendents Mr. W. E. Hogan again distinguished himself by hard and strenuous work. Mr. Maclean, acting Superintendent of Excise, Surat Division, worked hard and secured large increases of revenue in the auctions. Khan Bahadur Dalal continued to manage the Nasik Distillery with great efficiency. He was ably assisted by his staff. Mr. A. Dyer, Supervisor, Tobacco Department, supervised the important tobacco work of Bombay city with his usual zeal and efficiency.

The work of the subordinate excise staff was on the whole satisfactory, but special mention is necessary of the excellent detection work of Mr. P. J. Hudson and Mr. Bashiruddin Mahomed Akram in Bombay. Mr. M. S. Navalkar, Excise Inspector, Bombay, rendered good work in connection with the disposal of the country liquor licenses in Bombay. In the mofussil Inspectors V. D. Samant, E. H. Udwardia and S. A. Bhagwat have done exceptionally good detection work.

59. Khan Sahab R. D. Taraporewalla, now Inspector of Warehouses, Central Circle, was awarded the title of Khan Sahab during the year under report.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarter town and towns of 10,000 population or over.			
		Num-ber.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
1	Ahmedabad ...	3	346,497	Gallons. 67,096	Drams. 9.3
2	Kaira ...	6	96,938	10,970	5.4
3	Panch Mahals ...	2	51,120	7,154	6.7
4	Broach ...	2	45,759	14,078	14.8
5	Surat ...	3	124,456	25,732	9.9
6	Thana ...	4	71,657	17,174	11.5
7	Bombay Suburban ...	2	70,945	14,088	9.5
8	Bombay ...	1	1,161,383	283,689	11.7
9	Kolaba ...	1	6,460	1,288	9.6
10	Ratnagiri ...	4	54,556	8,761	7.7
11	Kanara ...	2	25,090	3,816	7.3
12	Dharwar ...	4	186,708	14,987	3.8
13	Belgaum ...	4	91,046	12,559	6.6
14	Bijapur ...	4	85,775	5,281	2.96
15	Sholapur ...	3	199,868	21,903	5.3
16	Satara ...	6	85,617	4,010	2.2
17	Poona ...	3	242,133	57,538	11.4
18	Ahmednagar ...	1	57,529	5,366	4.5
19	Nasik ...	3	94,362	7,999	4.07
20	West Khandesh ...	3	67,335	8,462	6.0
21	East Khandesh ...	9	176,067	11,638	3.2
	Total 1934-35 ...	70	3,341,301	603,589	8.7
	Total 1933-34 ...	70	3,341,301	629,374	9.0

* In the Akrani Tract of

A.

*gallons and the rate per head of population in (1) Urban areas
British District of the Bombay Presidency during the year 1934-35.*

Rural areas (i.e. districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams. L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	6,080	0·4	999,768	73,126	3·5
644,712	9,137	0·7	741,650	20,107	1·3
408,406	7,517	0·9	454,526	14,671	1·5
288,411	14,974	2·5	334,170	29,052	4·2
569,157	65,579	5·5	693,613	91,311	6·3
764,968	49,188	3·1	836,625	66,362	3·8
108,579	18,461	8·2	179,524	32,549	8·7
.....	.....	.....	1,161,383	283,689	11·7
622,261	25,999	2·0	628,721	27,287	2·1
1,247,971	30,461	1·2	1,302,527	39,222	1·4
392,745	16,885	2·06	417,885	20,701	2·37
915,969	10,134	0·53	1,102,677	25,121	1·09
985,655	13,421	0·6	1,076,701	25,980	1·1
783,445	5,061	0·31	869,220	10,342	0·6
677,652	3,272	0·23	877,520	25,175	1·4
1,094,095	6,835	0·3	1,179,712	10,845	0·4
927,665	7,710	0·4	1,169,798	65,248	2·7
930,677	3,037	0·2	988,206	8,403	0·4
905,686	18,809	1·0	1,000,048	26,808	1·3
704,459	{ 82,841 *12,104	6·5	771,794	{ 91,303 *12,104	6·4
1,029,968	33,203	1·5	1,206,035	44,841	1·8
14,650,752	440,658	1·4	17,992,053	1,044,247	2·8
14,650,752	416,738	1·4	17,992,053	1,046,112	2·3

the West Khandesh District.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A(a).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1934-35.

Serial No.	Towns.	Popula- tion.	Consumption of country spirit in terms of proof, 1934-35.		Actual realizations.		Total realizations 1934-35.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
1	Ahmedabad City and Canton- ment.	313,789	Gals. 65,511	Drams. 10-0	Rs. 7,36,995	Rs. 7,63,963	Rs. 15,00,958
2	Viramgam ...	18,965	1,069	2-7	4,008	16,100	20,108
3	Kaira Town ...	6,834	727	5-1	2,537	8,000	10,537
4	Nadiad ...	34,584	5,217	7-2	17,671	53,025	70,696
5	Godhra Town ...	35,110	2,460	3-4	7,247	27,388	34,630
6	Broach City ...	34,200	11,646	16-3	1,12,113	68,200	1,80,313
7	Surat ...	98,427	21,510	10-4	2,13,488	95,575	3,09,063
8	Thana Town ...	21,816	4,310	9-5	41,141	44,150	85,291
9	Kalyan Town ...	21,618	4,920	10-9	38,900	44,148	83,048
10	Bandra Town ...	40,634	10,026	11-8	1,09,766	57,825	1,67,591
11	Kurla Town ...	30,311	4,063	6-4	45,160	24,500	69,660
12	Town and Island of Bombay.	1,161,383	288,689	11-7	36,26,016	5,18,521	41,44,537
13	Alibag Town ...	6,460	1,288	9-6	10,868	12,000	22,868
14	Ratnagiri Town ...	17,320	1,312	3-6	7,954	6,100	14,054
15	Karwar Town ...	14,157	2,591	8-8	12,885	7,004	19,889
16	Dharwar City ...	40,904	3,150	3-7	35,212	25,237	60,449
17	Hubli Town ...	83,494	7,395	4-2	83,616	72,501	1,56,117
18	Gadag Town ...	45,599	4,018	4-2	45,805	32,480	78,285
19	Belgaum City and Cantonment.	49,599	9,479	9-2	91,125	53,030	1,44,155
20	Bijapur Town ...	39,747	2,323	2-8	29,338	22,301	51,639
21	Sholapur City and Canton- ment and places ten miles round.	144,654	17,835	5-9	2,00,502	1,15,303	3,15,805
22	Barsi Town ...	25,754	1,927	3-6	17,550	19,726	37,276
23	Pandharpur Town.	29,460	2,141	3-5	24,621	18,275	42,896
24	Satara City and Cantonment.	26,879	1,848	3-4	20,691	22,691	43,382
25	Poona City and Cantonment.	215,384	53,280	11-9	6,42,397	3,38,885	9,81,282
26	Kirkee Canton- ment.	16,302	3,777	11-1	42,458	25,079	67,537
27	Ahmednagar City and Canton- ment.	57,529	5,366	4-5	60,361	56,301	1,16,662
28	Nasik City ...	45,744	6,315	6-6	57,457	60,125	1,17,582
29	Malegaon Town ...	32,186	1,127	1-7	8,451	16,025	24,476
30	Dhulia Town ...	39,656	3,792	4-6	22,544	34,105	56,649
31	Jalgaon Town ...	34,304	1,848	2-6	11,786	22,100	33,886
32	Bhusaval Town ...	27,874	2,257	3-9	17,273	43,900	61,173
33	Amalner Town ...	22,917	2,446	5-1	15,743	15,500	31,243
Total for Towns.		2,833,394	550,663	9-8	64,13,679	27,40,058	91,53,737

J. P. BRANDER,
Commissioner of Excise.

APPENDIX B



APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the number of licenses and (c) for sale at shops ; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on		Number of licenses issued		
		Cocoanut and Brab.	Date and wild Palm.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
1	Ahmedabad	Rs. a. p. 6 0 0	Rs. a. p. (a) 3 0 0	1	2	2
2	Kaira	0 8 0	(b) 0 8 0	2	...	...
3	Panch Mahals	.....	*0 8 0 †1 0 0	5,382	10	4
4	Broach	10 0 0 12 0 0	5 0 0 (c) 6 0 0	24	37	16
5	Surat	6 0 0	(d) 3 0 0	548	956	206
6	Thana	4 0 0 14 0 0 12 0 0 7 8 0 10 0 0 9 0 0	(e) 2 0 0 (f) 7 0 0 (g) 6 0 0 (h) 3 0 0 (i) 3 8 0 (j) 3 0 0	36	891	194
7	Bombay Suburban	14 0 0 9 0 0	(k) 7 0 0 (l) 3 0 0	42	221	17
8	Bombay	14 0 0 14 0 0	7 0 0 (m) 7 0 0	1	84	127
9	Kolaba	10 0 0	(n) 3 8 0	6	80	29
10	Ratnagiri	9 0 0	3 8 0	...	775	72
11	Kanara	9 0 0	4 0 0	...	112	112
12	Dharwar	9 0 0	4 0 0	...	21	143
13	Belgaum	8 0 0	4 0 0	...	7	83
14	Bijapur	8 0 0	4 0 0	...	16	114
15	Sholapur	9 0 0	4 8 0	...	20	32
16	Satara	9 0 0	3 0 0	22	...	14
17	Poona	9 0 0	5 0 0	16	29	33
18	Ahmednagar	7 0 0	3 0 0	...	2	12
19	Nasik	6 0 0	2 0 0	2	36	45
20	West Khandesh	7 0 0	3 0 0	...	14	17
21	East Khandesh	7 0 0	3 0 0	...	8	12
Total		.....	.....	6,082	3,321	1,284

Rates of Tree Tax as per G.R., R.D., No. 890/28 dated 12th June 1933.

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale at tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1934-35.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocconut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
5	...	...	381	381	Gals. 57,611	(a) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
2	...	...	2	2	.....	
5,396	...	6,686	500	7,186	13,180	
77	...	555	3,040	3,595	159,416	(b) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
1,710	...	221	158,603	158,824	3,867,736	
1,121	1,106	7,749	63,109	71,964	2,463,932	(c) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
280	1,344	2,528	7,456	11,328	394,015	(d) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
212	18,006	316	1,091	19,413	864,139	(e) Mandvi North.
115	499	422	231	1,202	46,486	(f) Thana Mahal and Bassein Taluka.
847	19,656	...	170	19,826	1,257,139	(g) Palghar Taluka
224	4,377	16	374	4,767	341,537	(h) Mahim Taluka.
164	...	...	30,389	30,389	794,720	(i) Dahanu Taluka and Umbergaon Petha.
90	...	...	21,087	21,087	441,933	(j) Kalyan and Bhiwandi Talukas.
130	...	...	14,527	14,527	312,402	(k) Murbad, Wada Petha, and Shahpur Taluka, and Mokhada Petha and Jawhar State and rest of the District.
52	...	...	20,936	20,936	612,355	(l) Salsette Taluka.
36	...	...	613	613	14,955	(m) Rest of the District.
78	...	...	17,455	17,455	631,745	(n) Panvel Taluka and Bagayat part of Panvel taluka.
14	...	...	631	631	34,010	(o) Rest of the District and Sudhagad Mahal.
83	...	...	3,906	3,906	49,284	
31	...	...	5,576	5,576	75,554	
20	...	...	778	778	29,051	
10,687	44,988	18,498	350,905	414,386	12,461,200	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year.	
Name of Taluka in which permitted.	Of Ganja.		Of Bhang.			Ganja.	Bhang.
	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.			
1	2	3	4	5	6	7	8
<i>Ahmednagar District.</i>						Mds.	Mds.
Ahmednagar ...	1	145	...	...	Ahmednagar ...	1,404	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	1	145	...	...		1,404	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse					
	On payment of duty by licensed vendors in British Districts and Indian States.			To other provinces or other Warehouses in the Presidency.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	553	92	...	234	...	...
Bombay ...	143	119	141	...	...	...
Surat ...	20	12	...	...	...	...
Ahmedabad ...	51	18	34	...	...	...
Total ...	767	241	175	234	...	...

* Excess found in
† In transit.

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1935.

Balance at the Warehouse on the 1st April 1934.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2,235	25	...	...	92	...	3,639	117	...
40	10	54	142	117	129	184	128	183
			2*	1*		10†		
3	5	...	27	10	...	30	15	...
10	8	21	52	20	38	62	23	59
2,283	43	75	223	240	167	3,915	283	242
			10†			10†		

during the year.			Balance at the Ware- house on 31st March 1935.			Ware- house Rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
1,101	5	...	1,751	20	...	...	75	30	...
14	...	13	27	9	29	...	100	25	180
			10†						
4	2	...	6	1	...	...	110	30	...
6	1	9	5	4	16	...	80	10	60
1,125	8	22	1,789	34	45	...	...	...	...
			10†						

the Warehouse.

J. P. BRANDER,
Commissioner of Excise.

Opium—Indian States]

APPENDIX D.

*Summary of Accounts of the Opium Transactions in
Indian States during the year 1934-35.*

Serial No.	Name of State or Political Agency	Stock on 1st April 1934	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha ...	626	1,778	...	2	2,406	1,755
2	Cambay ...	122	360	...	1	483	405
3	Other States ...	709	1,823	...	...	2,532	1,931
	Total for 1934-35.	1,457	3,961	...	3	5,421	4,091
	„ 1933-34.	1,214	4,447	...	9	5,670	4,191

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1935	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha ...	8	643	888,098	0.16	
2	Cambay ...	...	78	87,761	0.4	
3	Other States ...	10	591	27,11,784	0.06	
	Total for 1934-35.	18	1,312	36,87,638	0.08	
	„ 1933-34.	22	1,457	36,87,638	0.1	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	21,82,681	2	21,82,683	19,52,179	2	19,52,181
2	Kaira ...	4,08,902	1	4,08,903	3,53,491	1	3,53,492
3	Panch Mahals.	2,50,120	792	2,50,912	2,28,194	792	2,28,986
4	Broach ...	7,68,907	11,901	7,80,808	7,22,417	11,901	7,34,318
5	Surat ...	26,27,486	5,542	26,33,028	25,51,814	4,042	25,55,856
6	Thana ...	16,02,247	20,575	16,22,822	14,67,369	14,923	14,82,292
7	Bombay Subar-ban District.	8,70,503	80,235	9,50,738	7,82,823	74,112	8,56,935
8	Bombay ...	1,07,70,382	...	1,07,70,382	82,40,438	...	82,40,438
9	Kolaba ...	4,58,927	74,403	5,28,330	3,89,334	23,261	4,13,095
10	Ratnagiri ...	7,50,915	3,721	7,54,636	5,78,696	3,721 + 476	5,82,417 + 476
11	Kanara ...	3,10,011	21,501	3,31,512	2,84,310	20,443	3,04,753
12	Dharwar ...	11,09,994	97,128	12,07,122	10,24,888	77,142	11,02,030
13	Belgaum ..	8,84,184	62,655	9,46,839	8,13,954	60,670	8,74,624
14	Bijapur ...	4,87,189	961	4,88,150	4,61,886	733	4,62,619
15	Sholapur ...	13,33,949	3,225	13,37,174	12,42,458	3,225 + 34	12,45,683 + 34
16	Satara ...	5,89,433	11,749	6,01,182	5,21,383	8,441	5,29,824
17	Poona ...	22,59,182	1,96,713	24,55,895	20,38,333	1,26,541	21,64,874
18	Ahmednagar...	5,18,378	17,807	5,36,185	4,59,510	5,712	4,65,222
19	Nasik ...	6,84,261	37,978	7,22,239	5,76,951	17,880	5,94,831
20	West Khan-desb.	8,11,070	87,712	8,98,782	7,08,719	33,134	7,36,853
21	East Khan-desb.	6,69,789	45,544	7,15,333	5,74,314	22,212	5,96,526
	Total ...	3,08,43,510	*7,80,145	3,11,28,655	2,59,68,961	5,08,883 + 510	2,64,77,849 + 510

* Variations in figures in columns 3 and 8 with those in columns 10 and 11 of the previous year's statement are due to the figures of demand in the case of toddy revenue in that year having been worked out according to the toddy year instead of according to the Financial year.

E.

and Balances of Excise Revenue for the year 1934-35.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4. minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs. 2,30,497	Rs.	Rs. 5	Rs. 2,81,769	Rs. 22,33,950	
55,261	.....	150	56,162	4,09,654	
17,281	.....	4,645	21,008	2,49,994	
40,933	.....	5,557	48,865	7,78,183	
73,998	.....	3,174	98,174	26,54,030	
91,056	400	49,074	77,324	15,59,616	
60,233	60	33,510	60,016	9,16,951	
25,29,944	.....	.....	8,30,909	90,71,347	
59,317	361	55,557	27,820	4,40,915	
1,69,689	100	2,430	1,66,557	7,48,984	+ Over collection.
22,386	.....	4,373	13,873	+ 476 3,18,126	
57,322	85	47,685	61,871	11,63,901	
57,449	12	14,754	49,755	9,24,379	
23,649	113	1,769	17,672	4,80,291	
88,753	.....	2,738	81,081	13,26,764	
62,213	.....	9,145	53,682	+ 34 5,83,506	
1,33,268	25	1,57,728	1,40,440	23,05,314	
59,367	.....	11,596	+ 455 56,253	+ 455 5,21,475	
81,881	1,378	44,149	78,742	6,73,573	
1,04,221	.....	57,708	1,11,101	8,47,954	
65,546	675	52,586	80,454	6,76,980	
*40,84,264	3,209	5,58,333	24,08,038 + 455	2,88,85,887 + 965 2,775†	

* Vide details on page 57 of Imperial Return I.

J. P. BRANDER,
Commissioner of Excise.

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad ...	157	46	146	10
2	Kaira ...	552	...	167	2
3	Panch Mahals ...	1,128	3	199	1
4	Broach ...	21	22	40	2
5	Surat ...	90	49	60	2
6	Thana ...	530	9	892	5
7	Bombay Suburban ...	17	...	12	1
8	Bombay ...	4	56	9	3
9	Kolaba ...	111	...	96	1
10	Ratnagiri ...	60	3	74	...
11	Kanara ...	34	12	68	1
12	Dharwar ...	184	...	88	2
13	Belgaum ...	87	...	89	3
14	Bijapur ...	195	8	89	1
15	Sholapur ...	65	2	68	4
16	Satara ...	72	31	55	3
17	Poona ...	22	...	43	6
18	Ahmednagar ...	12	1	16	...
19	Nasik ...	319	5	97	2
20	West Khandesh ...	1,872	3	24	...
21	East Khandesh ...	122	38	70	2
22	Baroda Cantonment ...	.....	...	...	...
Total ... { 1934-35 ...		5,604	287	1,902	51
		4,642	237	1,672	74

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1934-35.

detected (Abkari).

Liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
258	616	2	52	23	3	...	80
209	930	...	...	8	...	...	8
375	1,706	...	...	5	...	...	5
5	90	...	...	3	...	...	3
82	283	...	1	23	...	...	24
160	1,096	...	...	30	1	...	31
.....	30	...	...	19	3	...	22
11	83	...	1	6	5	...	12
79	287	...	...	6	1	...	7
3	140	...	2	...	1	...	3
26	141	1	...	1	...	1	3
11	235	...	...	2	3	7	12
.....	179	...	...	...	1	...	1
4	297	...	...	...	3	...	3
22	161	...	19	5	11	...	35
1	162	...	1	...	2	...	3
10	81	...	...	6	10	...	16
1	30	...	...	3	2	5	10
56	479	...	...	2	6	...	8
186	2,035	...	7	3	...	1	11
96	328	...	22	117	2	...	141
.....	...	...	...	...	...	...	
1,545	9,389	3	105	262	54	14	438
1,262	7,887	3	158	145	68	14	338

APPENDIX

Number. 1	District. 2	Cases detected (Abkari)— <i>contd.</i> Offences relating to cocaine.				Total (Abkari). 19	Cases in which convictions were obtained. 20
		Illicit import- ation, export ation and transporta- tion. 15	Illicit pos- session. 16	Unlicen- sed sale. 17	Total. 18		
1	Ahmedabad	1	6	...	7	703	387
2	Kaira	...	...	...	...	938	655
3	Panch Mahals	...	...	...	...	1,711	1,267
4	Broach	...	...	...	...	93	84
5	Surat	...	...	...	...	307	248
6	Thana	...	...	...	...	1,127	839
7	Bombay Suburban	...	...	...	...	52	89
8	Bombay	1	47	35	83	178	166
9	Kolaba	...	...	...	...	294	270
10	Ratnagiri	...	...	...	...	143	118
11	Kanara	...	...	...	...	144	79
12	Dharwar	...	...	...	...	247	...
13	Belgaum	...	...	...	...	180	145
14	Bijapur	...	...	...	...	300	273
15	Sholapur	...	...	...	...	196	161
16	Satara	...	...	...	...	165	59
17	Poona	...	...	...	...	97	79
18	Ahmednagar	...	...	...	...	40	...
19	Nasik	...	...	...	...	487	...
20	West Khandesh	...	...	...	...	2,046	2,038
21	East Khandesh	...	...	...	...	469	271
22	Baroda Cantonment...	...	...	...	...	...	...
Total ... { 1934-35 ...		2	53	35	90	9,917	7,173
{ 1933-34 ...		1	83	21	105	8,380	6,348
<i>Indian States.</i>							
Rewa Kantha Agency.		...	...	...	...	...	...
States under Southern		...	...	...	...	...	...
Maratha Agency.							
Total of Indian States							
for the year 1934-35.		...	...	...	...	...	...
Total of Indian States							
for the year 1933-34.		...	...	...	...	...	...
Grand Total of British							
Districts and Indian							
States for the							
year 1934-35		...	...	...	...	...	...
Grand Total of British							
Districts and Indian							
States for the							
year 1933-34		...	...	...	...	...	...

F—contd.

Cases detected (Opium).									Quantity of contraband opium seized.
Illegal cultiva- tion of poppy.	Illegal manu- facture of opium.	Illegal posses- sion of opium.	Illegal trans- port of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
21	22	23	24	25	26	27	28	29	30
1	2	16	...	20	...	...	...	39	S. t. gr.
...	...	16	...	...	...	...	...	16	13 22 159½
...	...	33	...	1	...	2	...	86	0 47 145½
...	...	1	...	...	...	...	...	1	27 16 162½
...	...	5	...	...	...	...	...	5	0 0 157½
...	...	...	...	...	...	...	...	...	0 10 29
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	
...	...	20	1	2	...	3	...	26	19 12 172½
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	
...	...	2	...	...	...	...	...	2	.....
1	...	...	...	...	...	...	...	1	.....
...	...	...	...	...	...	...	...	...	
...	...	8	...	10	...	4	2	24	{ 0 34 152½
...	...	2	...	...	...	1	1	4	{ *0 1 137½
...	...	4	...	...	...	3	2	10	{ 0 9 7
1	...	...	...	...	...	...	...	...	{ *0 2 45
...	1	1	...	4	...	...	...	6	{ 0 24 45
...	...	3	...	1	...	...	2	1	{ *0 0 45
...	4	3	...	9	...	1	1	19	{ 0 2 176
...	...	3	...	25	...	1	1	30	{ 0 0 81
...	...	...	...	...	...	...	...	...	
3	7	114	1	72	...	15	9	220	{ 68 33 107½
...	6	122	14	97	...	16	14	269	{ 0 4 128½
...	...	1	...	...	...	...	...	1	{ 150 38 131½
...	...	...	...	...	...	1	...	1	{ 0 11 33½
...	...	1	...	...	...	1	...	2	0 0 175½
...	...	3	...	4	...	1	...	8	0 11 123½
3	7	115	1	72	...	16	8	222	68 34 102½
...	6	125	14	101	...	17	14	277	150 50 79½

* Madat.

Total of Madat for 1933-34

S. t. gr.
... 0 11 33½J. P. BRANDER,
Commissioner of Excise.

Cases of Drunkenness]

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1934-35.

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	84	.....	.....	.....
Kaira ... ..	... ..	54	.....	.....
Panch Mahals	1	13	.....	.....
Broach ... ..	.....	19	.....	.....
Surat	1	167	.....	.....
Thana ... ..	.....	13	.....	.....
Bombay Suburban District.	.....	47	.....	.....
Bombay ... ..	.....	1,415	.....	.....
Kolaba ... ..	.....	30	.....	.....
Ratnagiri ... ..	.....	10	.....	.....
Kanara ... ..	.....	11	.....	.....
Dharwar ... ..	.....	13	.....	.....
Belgaum ... ..	.....	19	.....	.....
Bijapur ... ..	.....	86	.....	.....
Sholapur	1	111	.....	.....
Satara ... ..	.....	32	.....	.....
Poona ... ..	.....	327	.....	.....
Ahmednagar ... ..	.....	35	.....	.....
Nasik	2	54	.....	.....
West Khandesh ... ..	.....	28	.....	.....
East Khandesh ... ..	.....	25	.....	.....
Total { 1934-35	89	2,509	.....	.....
{ 1933-34	18	3,137	.....	.....

J. P. BRANDER,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.							
Name of District.	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	57	36,648	144,360	1,046,848	...	...	...
Belgaum ...	2	...	...	...	4,974	...	...
Poona ...	1	733	2,701	3,889	...	...	...
Total ...	1934-35 ...	60	37,381	147,061	1,050,737	4,974	...
	1933-34 ...	60	35,876	155,219	1,292,589	7,914	...

* Includes 2,868 gallons

† Includes 2,809 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1934-35.

Fermented Liquors		Licenses for Wholesale Vend of Spirits manufactured in the Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					
thereunder.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed.		Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	Remarks.
Beer.	Beer made in India.									
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	2	477	...	...	...	...	...	...	
...	...	...	48,166*	...	...	...	...	...	...	
...	4,879	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	4,879	2	48,643*	...	...	...	...	...	...	
...	6,000	...	59,226†	...	...	...	...	...	...	

of rectified spirits.
of rectified spirits.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX
PROVINCIAL
*Statistics of Retail Vend and Consumption of Foreign
 Proper during*

FOREIGN SPIRITS AND FERMENTED									
Name of District.	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.				
	Number of Licenses.	On Fixed Fees.			Number of Licenses.	Sales thereunder.			
		Sales thereunder.				Wines.	Spirits.	Beer.	
		Wines.	Spirits.	Beer.					
1	2	3	4	5	6	7	8	9	
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	
1. Ahmedabad ...	7	408	3,431	11,206	14	78	1,296	11,191	
2. Kaira ...	4	10	360	299	1	8	7	24	
3. Panch Mahals ...	2	7	166	313	3	24	74	944	
4. Broach ...	3	60	1,016	837	1	12	27	20	
5. Surat ...	17	233	3,377	6,163	5	17	167	1,224	
6. Thana ...	12	57	685	3,742	7	17	237	2,714	
7. Bombay Suburban District.	9	307	2,197	7,732	19	50	1,033	6,227	
8. Bombay ...	114	17,473	62,620*	395,323	117	5,810	21,506	245,443	
9. Kolaba ...	7	26	175	638	9	19	41	261	
10. Ratnagiri ...	7	12	190	315	1	4	26	68	
11. Kanara ...	8	133	202	1,301	3	10	24	129	
12. Dharwar ...	10	185	940	9,836	3	54	234	1,296	
13. Belgaum ...	4	385	1,224	6,318	7	94	315	5,400	
14. Bijapur ...	3	5	181	449	2	2	4	17	
15. Sholapur ...	8	95	525	7,675	10	86	274	5,891	
16. Satara ...	9	99	400	3,058	4	10	16	266	
17. Poona ...	26	2,094	6,151	28,623	50	744	2,481	50,858	
18. Ahmednagar ...	7	122	632	5,672	8	44	307	12,331	
19. Nasik ...	7	122	840	3,589	15	156	572	13,502	
20. West Khandesh ...	3	10	133	762	1	2	5	31	
21. East Khandesh ...	6	75	580	2,033	5	47	254	4,130	
Total ... {	1934-35 ...	273	21,918	85,975	495,879	285	7,228	28,900	362,457
	1933-34 ...	265	21,793	88,394	537,813	270	7,120	30,446	393,257

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment"
 Columns 10 to 13 include particulars regarding
 Besides the sales shown in this statement, 255,650 gallons of denatured

I.

STATEMENT B.

*Spirits and Fermented Liquors in the Bombay Presidency
the year 1934-35.*

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.			Number of vendors connected with the outstills.	Quantity sold by them.
Number of Licenses.	Sales thereunder.			Number of Licenses.	Quantity sold.			Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
10	Wines.	Spirits.	Beer.	14	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	18	Denatured Spirits.	20	21	22
11	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	7	291	4,511	...	4,979	...	26	79	...	...	...	.....
...	...	...	...	...	34	...	24	...	...	...	...	.....
1	...	4	66	...	9	...	...	...	...	...	...	.....
1	1	13	166	...	...	...	...	...	...	...	...	.....
1	1	47	839	...	...	...	...	...	...	...	...	.....
1	1	38	687	...	...	...	...	...	...	...	...	.....
1	1	276	980	...	...	...	...	...	...	...	...	.....
4	82	582	6,765	...	33,201	...	1827	...	...	...	...	* Includes
2	...	8	437	...	171	...	...	...	...	...	...	53 gallons of
...	...	...	...	...	45	...	...	...	...	...	...	rectified
1	1	3	138	...	89	...	...	...	...	...	...	spirit sold by
2	1	33	396	2	431	...	1	...	...	...	...	retail "off"
2	1	21	395	...	342	...	...	...	...	...	...	licensees and
1	3	42	431	...	...	...	...	...	...	...	...	11 gallons
2	...	12	780	...	1,051	...	...	...	...	...	...	sold by rec-
8	60	164	1,193	...	634	...	...	...	...	...	...	tified spirit
5	12	168	2,855	...	2,622	...	...	...	...	...	...	licensee.
1	1	18	202	...	536	...	...	...	...	...	...	† Includes
3	5	94	1,575	...	...	...	...	...	...	...	...	759 Gals.
1	...	...	5	...	77	...	...	...	...	...	...	sold by rec-
1	1	50	973	1	338	...	1	...	...	...	...	tified spirit
												licensees.
40	178	1,864	23,394	3	44,509	...	879	79	...	...	...	
40	193	1,585	27,680	2	46,460	...	860	122	...	...	...	

Room " and " Canteen Tenant " licenses.
 " Dining Cars " and " Steamer " licenses.
 spirit were sold during the year under reference.

J. P. BRANDER,
 Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con
				1933-
				40° U.P.
1	2	3	4	
		1933-34.	1934-35.	Gallons.
1	Ahmedabad	...	...	89,872
2	Kaira	...	...	(30° U.P.) 131
3	Panch Mahals	6	...	19,953
4	Broach	...	...	3,679
5	Surat	...	...	9,759
6	Thana	69	69	(30° U.P.) 1,162
7	Bombay Suburban District...	3	3	(30° U.P.) 1,162
8	Bombay	...	...	(30° U.P.) 45,836
9	Kolaba	...	...	8,655
10	Ratnagiri	2	...	(30° U.P.) 7,482
11	Kanara { below Ghat	7	7	(30° U.P.) 5,784
	{ above Ghat	3	3	(30° U.P.) 240
12	Dharwar	15	14	485,779
13	Belgaum	1	...	30,616
14	Bijapur	22	19	22,587
15	Sholapur	1	1	1,845
16	Satara	4	2	(30° U.P.) 16,208
17	Poona	17	16	(30° U.P.) 6,304
18	Ahmednagar	...	...	(30° U.P.) 1,822
19	Nasik	75	75	(30° U.P.) 36,488
20	West Khandesh	30†	31	(30° U.P.) 2,413
21	East Khandesh	77	70	(30° U.P.) 29,161
				(30° U.P.) 12,319
				(30° U.P.) 69
				(30° U.P.) 9,665
				(30° U.P.) 7,967
				(30° U.P.) 1,682
				(30° U.P.) 11,303
				(30° U.P.) 3,304
				(30° U.P.) 39,613
				(30° U.P.) 177
				(30° U.P.) 10,651
				(30° U.P.) 1,122
				(30° U.P.) 9,951
				(30° U.P.) 8,120
				(30° U.P.) 1,022
				(30° U.P.) 3,053
				(30° U.P.) 466
	Total	332†	310	837,371
				(30° U.P.) 117,052

* In the Akrani tract of

† Read 30 and 332 for 22 and 324 shown in the last

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1934-35.

sumption.

34.	1934-35.		
	60° U.P.	40° U.P.	60° U.P.
	5	6	7
	Gallons.	Gallons.	Gallons.
	47,395	88,960	49,088
(25° U.P.)	125	(30° U.P.) 36	(25° U.P.) 120
	.....	19,914	.....
(25° U.P.)	8,185		(25° U.P.) 10,878
	27,041	4,317	27,389
(25° U.P.)	1,369		(25° U.P.) 1,527
	12,608	4,241	10,947
(25° U.P.)	10,451	(30° U.P.) 19,560	(25° U.P.) 11,248
	107,080	761	108,251
(25° U.P.)	25,982	(30° U.P.) 42,351	(25° U.P.) 26,078
	127,757	3,945	143,742
(25° U.P.)	642	(30° U.P.) 8,480	(25° U.P.) 749
	78,254	5,580	73,002
(25° U.P.)	2		
	14,583	462,484	12,685
(25° U.P.)	1,084		(25° U.P.) 1,500
	23,209	29,685	23,014
(25° U.P.)	510		(25° U.P.) 360
	63,952	22,652	63,003
(25° U.P.)	330		(25° U.P.) 574
	3,307	2,173	2,885
(25° U.P.)	473	(30° U.P.) 15,596	(25° U.P.) 334
	545	7,093	339
(25° U.P.)	962	(30° U.P.) 2,342	(25° U.P.) 1,394
	10,667	22,696	9,424
(25° U.P.)	2,034	(30° U.P.) 8,692	(25° U.P.) 2,040
	1,687	266	1,137
(25° U.P.)	625	(30° U.P.) 35,039	(25° U.P.) 1,061
	5,198	22	4,375
(25° U.P.)	2,584	(30° U.P.) 8,616	(25° U.P.) 3,397
	53,745	6,887	43,415
(25° U.P.)	1,884	(30° U.P.) 1,517	(25° U.P.) 3,486
	4,434	7,965	3,592
(25° U.P.)	804	(30° U.P.) 5,614	(25° U.P.) 933
	126,410	35,641	108,745
(25° U.P.)	202	(30° U.P.) 181	(25° U.P.) 318
	409	12,404	363
(25° U.P.)	685	(30° U.P.) 389	(25° U.P.) 721
	47,761	8,893	52,926
(25° U.P.)	644		(25° U.P.) 403
	190,482	11,271	207,376
(25° U.P.)	28,674*	(30° U.P.) 1,172	30,260*
	875		(25° U.P.) 760
(25° U.P.)	65,275	5,474	101,214
	328	(30° U.P.) 651	((25° U.P.) 820
	1,040,423	763,524	1,072,627
(25° U.P.)	60,761	(30° U.P.) 150,796	(25° U.P.) 68,701

West Khandesh.

year's report against West Khandesh and Total.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	7,75,260	...	8,61,122	16,36,382	...
Kaira ...	70,397 679	...	1,72,424 535	2,42,821 1,214	...
Panch Mahals ...	41,894 11,364	...	85,933 2,461	1,27,827 13,825	...
Broach ...	2,53,693	...	1,52,612	4,06,305	...
Surat ...	6,78,364 30,656	...	2,93,219 13,874	9,71,583 44,530	...
Thana ...	5,87,258 14,136	...	2,99,812 5,442	8,87,070 19,578	...
Bombay Suburban District.	3,66,885	...	2,24,952	5,91,837	...
Bombay ...	36,26,017	...	5,18,521	41,44,538	...
Kolaba ...	2,35,165 2,542	...	1,38,285 1,653	3,73,450 4,195	...
Ratnagiri ...	2,42,252	...	1,73,056	4,15,303	400
Kanara ...	1,08,300	...	67,793	1,76,093	...
Dharwar ...	2,71,891 14,519	...	1,80,672 5,917	4,52,553 20,436	...
Belgaum ...	2,44,197 41,638	...	1,17,785 20,916	3,61,982 62,554	...
Bijapur ...	1,08,339 5,631	...	65,657 2,585	1,69,496 8,216	...
Sholapur ...	2,80,983 10,894	...	1,76,355 6,665	4,57,338 17,559	...
Satara ...	1,17,421 33,960	...	1,11,578 34,450	2,28,999 68,410	...
Poona ...	7,84,400 10,857	...	4,51,685 11,221	11,86,085 22,078	...
Ahmednagar ...	93,613	...	91,684	1,85,297	...
Nasik ...	2,09,291	...	2,40,118	4,49,409	...
West Khandesh ...	3,00,609	...	4,19,920	7,20,529	...
East Khandesh ...	2,35,240	...	2,18,747	4,53,987	...
Nasik Distillery ...	.....	...	.....	.....	...
Dhadgaon Distillery...	.....	...	.....	.....	...
Total ...	1934-35 ...	95,76,959	...	50,61,990	1,46,38,889
	1933-34 ...	1,76,876	...	1,05,719	2,82,595
	1933-34 ...	102,41,522	...	66,49,004	1,68,90,596
		2,04,574	...	1,22,148	3,26,722

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.
for 1934-35.
to 47 are gross.]

Total receipts from country spirits 7	Country Fermented Liquors				Malt liquors	
	Tari—Tree tax receipts 8	Other receipts from tari (license fees, etc.) 9	Receipts from country fermented liquors, all kinds, other than tari and malt liquors 10	Total receipts from fermented liquors, other than malt liquors 11	Duty on beer manu- factured in India 12	License fees for sale of beer manufactur- ed in India or else- where 13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,36,382	1,185	37,026	.....	38,211	...	...
2,42,821	1	...	.....	1	...	...
1,214						
1,27,827	2,472	7,087	.....	9,559	...	...
13,825						
4,06,305	18,547	98,058	.....	1,16,605	...	924
9,71,583	8,00,874	7,31,899	.....	15,32,273	...	405
44,530						
8,87,070	3,90,650	2,00,490	.....	5,91,140	...	...
19,578	3,112	1,217	.....	4,329	...	...
5,91,837	1,11,751	1,45,015	.....	2,56,766	...	...
41,44,538	2,65,207	10,93,950	.....	13,59,157	552	2,04,642
3,73,450	13,148	16,754	.....	29,902	...	...
4,195	1,341	2,041	.....	3,382	...	...
4,15,708	1,78,188	1,38,122	.....	3,11,310	...	...
1,76,093	88,603	75,959	.....	1,14,562	...	...
4,52,553	1,21,361	3,75,306	.....	4,96,667	4,156	2,430
20,436	5,986	17,104	.....	23,090		
3,61,982	96,306	2,19,607	.....	3,15,813	2,714	2,426
62,554	13,917	51,169	.....	65,086		345
1,69,496	65,434	1,62,323	.....	2,27,757	...	...
8,216	856	4,093	.....	4,949		
4,57,335	90,998	3,86,128	.....	4,27,526	...	...
17,559	6,429	19,905	.....	26,334		
2,28,999	2,005	9,242	.....	11,247	...	...
68,410	849	2,964	.....	3,713		
11,86,085	80,248	3,21,480	.....	4,01,728	...	96
22,078	403	756	.....	1,159		
1,85,297	1,046	27,174	.....	28,220	...	...
4,49,409	7,404	29,737	.....	37,141	...	...
7,20,529	17,127	31,556	.....	48,683	...	...
4,53,987	2,333	18,650	.....	20,983	...	...
.....	...	...			...	...
.....	...	...			...	...
1,46,39,289	23,04,288	40,70,963	.....	63,75,251	7,422	2,10,923
2,82,595	32,893	99,149	.....	1,32,042		345
1,68,90,776	21,23,753	38,61,291	.....	59,85,044	3,748	2,26,333
3,26,722	40,109	98,675	.....	1,38,784		400

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL
Revenue for

Name of District 1	Malt liquors — <i>cond.</i>	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactur- ed in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manu- factured in India	Total columns 15 and 16
	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	9,704	47,672	57,376
Kaira ...	.....	.....	1,150	1,150
Panch Mahals ...	.....	.....	1,122	1,122
Broach ...	924	.....	1,298	1,298
Surat ...	405	29	16,275 130	16,304 130
Thana ...	.....	.....	10,375	10,375
Bombay Suburban	.....	.....	17,485	17,485
District.				
Bombay ...	2,05,194	8,66,514	12,08,826	20,70,340
Kolaba ...	.....	.....	1,276	1,276
Ratnagiri ...	.....	.....	906	906
Kanara ...	.....	.....	2,046	2,046
Dharwar ...	6,586	.....	12,342 77	12,342 77
Belgaum ...	5,140 345	.....	12,418 611	12,418 611
Bijapur ...	.....	.....	913	913
Sholapur ...	.....	.....	13,104	13,104
Satara ...	.....	.....	8,055 867	8,055 867
Poona ...	96	535	93,468 334	94,003 334
Ahmednagar ...	.....	.....	16,133	16,133
Nasik ...	.....	741	18,218	18,959
West Khandesh ...	.....	.....	1,176	1,176
East Khandesh ...	.....	.....	8,413	8,413
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery...	.....	.....	.....	.....
Total ...	1934-35 ...	2,18,345	8,77,523	14,87,671
	.....	345	.....	2,069
	1933-34 ...	2,30,081	8,92,524	13,09,026
	.....	400	.....	1,547

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*1934-35—*contd.*

Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs. 17,31,969	Rs. 1,215	Rs.	Rs. 200	Rs. 440	Rs. 1,855
2,43,972	.....	.....	.....	179	179
<i>1,214</i>	.....	.....	.....	.....	171
1,38,508	.....	171	.....	.....	171
<i>13,825</i>	.....	.....	.....	.....	.....
5,25,132	1,27,220	3,248	.....	17,531	1,47,999
25,20,565	.....	.....	.....	768	768
<i>44,660</i>	.....	.....	.....	61	61
14,88,585	.....	.....	.....	.....	.....
<i>23,907</i>	.....	.....	.....	144	144
8,66,088	.....	.....	.....	.....	.....
77,79,229	80,510	35,049	3,723	2,52,431	3,71,718
4,04,628	.....	.....	.....	44	44
<i>7,577</i>	.....	.....	.....	71	71
7,27,924	.....	.....	.....	66	66
2,92,701	.....	.....	.....	374	374
9,68,148	.....	.....	.....	.....	.....
<i>43,603</i>	.....	.....	100	397	497
6,95,353	.....	.....	.....	20	20
<i>1,28,596</i>	.....	.....	.....	80	80
3,98,166	.....	.....	.....	.....	.....
<i>13,165</i>	75	126	75	.....	276
8,97,968	.....	1	.....	359	359
<i>43,893</i>	.....	.....	.....	43	43
2,48,301	.....	.....	.....	.....	1,027
<i>72,990</i>	1,027	.....	.....	.....	.....
16,81,912	.....	.....	.....	.....	.....
<i>23,621</i>	.....	.....	.....	.....	.....
2,29,650	.....	.....	.....	.....	.....
5,05,509	.....	.....	.....	329	329
7,70,338	.....	.....	.....	.....	.....
4,83,388	31	.....	.....	242	273
.....					
.....					
2,35,98,079	2,10,078	88,594	4,098	2,73,511	5,26,281
<i>4,17,051</i>	.....	1	.....	63	64
2,59,07,451	2,54,616	30,153	4,009	2,73,036	5,61,814
<i>4,67,453</i>	.....	.....	.....	98	98

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	24	25	26	27	28
Ahmedabad ...	Rs. 45,569	Rs. 1,41,073	Rs. ...	Rs. 1,08,888	Rs.
Kaira ...	23,433 6,593	72,543	...	30,432 275	.....
Panch Mahals ...	7,178 23,775	22,222 3,128	...	7,746 3,975	.. ...
Broach ...	13,220 9,889	40,926	...	20,552	.....
Surat ...	5,789 1,190	17,925 650	...	16,507	.....
Thana ...	2,575	7,972	...	10,895	.....
Bombay Suburban	5,550	18,664	...	15,451	.....
District.					
Bombay ...	39,300 751	1,20,176 410	...	1,65,000	.....
Kolaba ...	1,600	4,955	...	5,433	.....
Ratnagiri ...	223	765	...	973	.....
Kanara ...	743	2,300	...	459	.....
Dharwar ...	2,546 606	7,879 331	...	5,422	.....
Belgaum ...	2,189 908	6,846 495	...	4,547	.....
Bijapur ...	1,130 366	3,499 200	...	4,082	.....
Sholapur ...	33,110 7,032	1,01,900 3,540	...	1,04,328	.....
Satara ...	15,250 8,772	47,216 4,790	...	53,739	.....
Poona ...	42,723 13,954	1,32,259 7,620	...	1,76,331	.....
Ahmednagar ...	23,572	72,975	...	1,03,981	.....
Nasik ...	7,904 403	24,477 220	...	49,612	.....
West Khandesh ...	6,194	19,176	...	21,584	.....
East Khandesh ...	17,019	52,691	...	56,323	.....
Nasik Distillery ...	...	.....	...	.....	.....
Dhadgaon Distillery...	...	.....	...	.....	.....
Total ...	1934-35 ...	*2,96,817 9,18,439	...	9,62,285	... ..
	1933-34 ...	74,239 21,684	...	4,250	.....
	...	3,13,531 81,188	...	9,98,099 1,197	.....

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to

* Opium exclusive of Rs. 16,248 { Cost price ... Rs. 15,229 } included in
Duty ... " 1,019 } in respect of the quantities of

.. 16,248

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,95,530	...	23,685	...	42,300	...	2,002
		33,175		18,315		1,426
1,26,408	...	15,720	...	...	...	676
6,868	...		...	...	...	
37,146	...	2,558	...	...	...	244
30,878	...		...	...	...	
74,698	...	11,696	...	...	...	196
9,839	...		...	...	...	
40,321	...	15,920	...	...	...	820
1,840	...	11,430	...	...	...	892
21,442	...	8,550	...	...	...	552
		300		...		4
39,665	...	1,050	...	...	...	92
3,24,476	...	1,23,380	...	2,53,815	...	17,780
1,161	...	25,595	...	1,125	...	604
11,988	...	6,754	...	...	...	206
		150		...		4
1,961	...	7,110	...	...	...	52
3,502	...	12,275	...	...	...	.....
15,847	...	81,080	...	...	...	.....
937	...	9,310	...	...	...	
*13,582	...	38,453	...	...	...	36
1,403	...	15,387	...	...	...	40
8,711	...	30,278	...	...	...	.....
566	...	2,010	...	...	...	
2,39,338	...	68,460	...	...	...	544
10,872	...	5,550	...	...	...	
1,16,205	...	76,253	...	...	...	292
13,562	...	9,570	...	...	...	24
3,51,313	...	1,13,580	...	...	...	4,780
21,574	...	7,410	...	...	...	40
2,00,528	...	48,330	...	...	...	2,789
81,993	...	41,355	...	...	...	1,822
623	...		...	...	...	
46,954	...	17,160	...	...	...	586
1,26,033	...	41,355	...	...	...	2,123
.....	...		...	...	...	
.....	...		...	...	...	
21,77,541	...	7,85,002	...	2,96,115	...	35,597
1,00,173	...	1,25,387	...	19,440	...	3,034
22,87,076	...	8,08,832	...	3,37,395	...	35,479
1,10,536	...	1,16,572	...	16,335	...	4,263

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

opium mentioned in column 35 of the Imperial Return IV.

IMPERIAL

Name of District.	Hemp drugs—contd.				
	License fees, wholesale and retail, from				Warehouse dues
	Ganja	Charas	Bhang	Medicinal pre- parations of Hemp Drugs (Druggists' permits)	
1	36	37	38	39	40
Ahmedabad ...	Rs. 73,215	Rs. ...	Rs. ...	Rs.	Rs. ...
Kaira ...	12,004	...	...	.....	...
Panch Mahals ...	3,491	...	...	.....	...
Broach ...	1,793 7,805	...	...	.....	...
Surat ...	12,635	...	...	.....	...
Thana ...	8,111	...	...	.....	...
Bombay Suburban District.	116 8,345	...	...	.....	...
Bombay ...	1,58,335	...	...	.....	...
Kolaba ...	8,549	...	...	.....	...
Ratnagiri ...	174 7,397	...	...	.....	...
Kanara ...	7,996	...	...	.....	...
Dharwar ...	35,792	...	...	.....	...
Belgaum ...	5,567 20,639	...	...	.....	...
Bijapur ...	6,976 23,432	...	...	.....	...
Sholapur ...	1,740 52,393	...	...	.....	...
Satara ...	5,293 29,811	...	...	.....	...
Poona ...	14,627 90,799	...	...	.....	...
Ahmednagar ...	4,708 38,587	...	...	.....	762
Nasik ...	36,916	...	...	.....	...
West Khandesh ...	11,139	...	...	.....	...
East Khandesh ...	21,951	...	...	.....	...
Nasik Distillery ...	.....	...	...	.....	...
Dhadgaon Distillery...	.....	...	...	.....	...
1933-34 ...	6,69,342	...	...	.....	762
Total ...	40,994	...	...	.....	...
1932-33 ...	7,46,830	...	...	.....	419
	38,334	...	...	.....	...

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to
 †Rs. 2,775 are accounted for by the Accountant General, Bombay under the head "Recoveries included in"

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Distilleries			Miscellaneous
			Sale proceeds of spirits	Coopering receipts	Miscellaneous receipts	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,41,202	...	3,295	...	.....	.....	1,908
57,916	...	...	...			280
28,400	...	2,133	...	.....	.....	480
6,293	...	16,710	...	.....	.....	4,317
1,793	...	...	...			353
19,697	...	151	...	.....	.....	617
29,375	...	969	...	.....	.....	3,275
12,322	...	...	...			40
17,213	...	2,919	...	.....	.....	4,657
420	...	...	...			412
9,487	...	398	...	.....	.....	1,169
5,53,310	...	997	...	.....	.....	13,137
27,324	...	...	...			614
15,509	...	186	...	.....	.....	26
328	...	15	...	.....	.....	4,423
14,559	...	522	...	.....	.....	1,408
20,271	...	178	...	.....	.....	2,330
1,16,872	...	353	...	.....	.....	60
15,377	...	...	...			2,892
59,128	...	281	...	.....	.....	224
22,403	...	...	...			1,576
53,710	...	567	...	.....	.....	1,627
3,750	...	...	...			133
1,21,397	...	405	...	.....	.....	640
10,843	...	45	...	.....	.....	304
1,06,356	...	500	...	.....	.....	3,675
24,221	...	25	...	.....	.....	870
2,09,169	...	460	...	.....	.....	673
12,158	...	...	...			2,204
90,468	...	156	...	.....	.....	1,291
80,093	...	2,322	...	.....	.....	1,827
28,885	...	436	...	.....	.....	...
65,434	...	30	...	.....	.....	...
.....	...	...	24,35,287	27,844	1,12,027	...
.....	...	...	45,330	.....	163	...
17,86,818	...	34,468	24,80,617	27,844	1,12,190	54,735
1,88,855	...	85	...	...	...	2,775+
19,23,955	...	28,166	24,21,955	26,514	1,12,110	2,702
1,75,509	...	458	...	...	...	1,10,433
.....	...	...	...	...	...	40,519
.....	...	...	...	...	...	2,467

Indian States is shown in italics below the figures relating to British Districts and is not those figures.
of investments in Government Commercial undertakings".

IMPERIAL RETURN I—*contd.*

Name of District 1	Grand Total of columns 2 to 47 48	Deduct from column 48		Total net Excise Revenue in the year 1933-34 51
		Refunds 49	Expenditure as per Imperial Return II 50	
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	21,75,754 <i>58,196</i>	129	...	.....
Kaira ...	4,01,572 <i>8,082</i>	110	...	.....
Panch Mahals ...	2,03,145 <i>46,849</i>	455	...	.....
Broach ...	7,68,294 <i>9,889</i>	338	...	.....
Surat ...	25,95,168 <i>58,862</i>	295	...	.....
Thana ...	15,84,877 <i>24,739</i>	425	...	.....
Bombay Suburban District.	9,16,951	...	...	.....
Bombay ...	90,42,862 <i>23,485</i>	1,22,372 <i>1,04,928</i>	...	.....
Kolaba ...	4,32,969 <i>7,946</i>	397	...	.....
Ratnagiri ...	7,49,460	1,035	...	.....
Kanara ...	3,18,126	137	...	.....
Dharwar ...	11,03,924 <i>59,977</i>	1,102	...	.....
Belgaum ...	7,71,733 <i>1,52,646</i>	1,622 <i>1,818</i>	...	.....
Bijapur ...	4,62,810 <i>17,481</i>	827	...	.....
Sholapur ...	12,61,011 <i>65,787</i>	401	...	.....
Satara ...	4,72,361 <i>1,11,145</i>	3,017	...	.....

Note.—The revenue, if any, derived from the excisable articles of different kind in Indian States, is shown in italics below the figures relating to British District included in those figures.

IMPERIAL RETURN I—*concl'd.*

Name of District	Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1933-34	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Poona ...	22,47,546 <i>58,223</i>	1,107	...	.....	
Ahmednagar ...	5,21,475	84	...	.....	
Nasik ...	6,72,950 <i>623</i>	682	...	.....	
West Khandesh ...	8,47,954	395	...	.....	
East Khandesh ...	6,76,980	383	...	.....	
Nasik Distillery ...	.....	...	...	.....	
Dhadgaon Distillery..	.....	...	...	.....	
Total ...	1934-35 ...	2,81,77,922	1,35,263	43,01,293	2,68,63,794
		2,775	998†		<i>5,31,093</i>
		26,20,651	1,06,746		
		<i>7,08,930</i>	<i>71,091§</i>		
			1,36,846		
			742		
	1933-34 ...	3,02,18,895	5,083	45,27,418	2,81,49,904
		40,519	<i>57,450</i>		<i>6,29,129</i>
		25,60,579	<i>72,722</i>		
		<i>7,56,521</i>	<i>-2,780</i>		

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

§ *Refunds.*—Other States as named below :—

	Rs.
Mahikantha	30,695
Banaskantha	4,933
Baroda	35,101
Rajkot	562
	71,091

† Refunds from Nasik Distillery.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL
Expenditure for

Name of District.	Pay of officers and establishment.	Supplies and services other than rewards.		
		Allowances other than rewards.	Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	11,73,591	2,50,987	1,311	.....
Nasik Distillery ...	1,05,590	536	.....	.....
Total 1934-35 ...	12,79,181	2,51,523	1,311	.....
„ 1933-34 ...	12,96,528	2,52,358	2,760	.....

Name of District.	Cost of Bhang purchased.	Assignments and compensation.			
		Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	...	7,82,997	1,55,048	1,43,750	4,926
Nasik Distillery ...	...				
Total 1934-35 ...	...	7,82,997	1,55,048	1,43,750	4,926
1933-34 ...	...	9,83,650	1,55,048	1,43,750	6,788

* Allowances ... Rs. 56,459
Contingencies ... „ 37,256
93,715

RETURN II.

the year 1934-35.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
90,577	93,715*	3,95,001	.....	.....
9,72,322	.....	.....	.....	.....
10,62,899	93,715	3,95,001	.....	.....
11,14,429	86,708	3,59,708	.....	.....

Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19
Rs.	Rs.	Rs.	
.....	.....	30,91,903	
12,646	1,18,296	12,09,390	
12,646	1,18,296	43,01,293	
2,448	1,17,243	45,27,418	

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of					Number of wholesale licenses		
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	2	28	...
Kaira ...	...	...	...	...	...	...	18	...
Panch Mahals ...	...	...	...	...	...	...	18	...
Broach ...	...	...	...	...	...	...	9	...
Surat ...	...	...	...	...	...	...	20	...
Thana ...	...	...	...	...	...	...	...	...
Bombay Suburban District.	...	...	...	...	...	...	...	...
Bombay ...	...	...	...	...	...	57	71	...
Kolaba ...	...	...	...	...	...	...	...	...
Ratnagiri ...	...	...	...	1	...	...	...	...
Kanara ...	...	...	...	...	...	...	9	...
Dharwar ...	...	...	...	...	...	...	21	...
Belgaum ...	...	...	...	...	...	2	24	...
Bijapur ...	...	...	...	...	...	...	8	...
Sholapur ...	...	...	...	...	...	...	9	...
Satara ...	...	...	...	...	...	...	13	...
Poona ...	...	...	...	...	...	1	34	...
Ahmednagar ...	...	...	...	...	...	...	10	...
Nasik ...	...	1	...	...	...	...	3	...
West Khandesh ...	...	1	...	...	...	...	2	...
East Khandesh ...	...	...	...	...	...	...	9	...
Total ...	...	2	...	1	...	62	295	...
Total of previous year.	...	1	...	1	..	64	305	...

(a) These are combined wholesale licenses for the sale of Ganja and Bhang. The
 * In the Akrani tract of the West Khandesh.

(c) and (d) Read 2,100 and 1,261 for 2,099 and 1,259 shown in columns 14 and 17

III—SHOPS AND LICENSES.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pa-chwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(a)	...	...	72	...	...	2	...	...	...
...	...	...	...	90	...	...	...	...	...	...
...	...	...	...	67	...	...	4	...	...	...
...	...	...	67	87	...	...	16	...	...	...
1	...	...	...	149	...	...	206	...	...	...
...	...	...	1,234	199	...	...	194	...	...	...
...	...	...	296	24	...	...	17	...	...	...
4	...	...	427	234	...	...	127	...	...	...
...	...	...	103	85	...	...	29	...	...	...
...	...	...	844	142	...	2	72	...	...	...
...	...	...	206	104	...	...	112	...	...	...
4	...	...	166	156	1	...	143	...	...	...
2	...	...	131	126	5	...	83	...	...	...
1	...	...	144	77	...	...	114	...	...	...
1	...	...	48	47	...	...	32	...	...	...
2	...	...	36	55	...	...	14	...	...	...
3	...	...	80	51	...	...	33	...	...	...
...	...	...	11	24	...	...	12	...	...	...
...	...	...	66	98	...	...	45	...	...	...
1	...	...	...	138	...	...	17	...	...	...
...	...	...	...	8*	...	...	...	...	...	...
...	...	...	...	144	...	...	12	...	...	...
21	...	...	3,859	2,119 8*	6	2	1,284	...	...	...
21	...	...	3,757	2,100 (c)	8	9	1,261 (d)	...	...	...

licenses shown against Ahmedabad and Bombay, sell Charas also.
respectively of this return for the previous year.

IMPERIAL RETURN

Division and District	Foreign liquors—Retail licenses—						
	Malt liquors only.	Foreign liquors to be consumed on premises and on off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	13	1	2	3
Kaira ...	...	...	4	1	...	...	...
Panch Mahals ...	...	...	2	3	...	1	...
Broach ...	...	...	3	1	...	1	...
Surat ...	2	...	14	4	...	1	...
Thana ...	...	...	12	7	...	1	5
Bombay Suburban District ...	...	...	9	19	...	1	27
Bombay ...	...	34	62	107	10	5	197
Kolaba ...	...	...	7	9	...	2	...
Ratnagiri ...	...	...	7	1	...	...	...
Kanara ...	...	...	8	2	...	2	...
Dharwar ...	1	...	9	3	...	2	2
Belgaum ...	3	...	4	2	2	2	3
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	7	3	2	...
Satara ...	...	...	9	7	...	5	...
Poona ...	1	...	25	38	12	5	78
Ahmednagar ...	3	...	6	2	3	2	1
Nasik ...	...	...	7	11	4	3	4
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	6	5	...	1	47
Total ...	10	34	215	244	35	41	367
Total of previous year.	11	35	210	234	33	40	504

Note.—The Dhadgaon Distillery was hitherto shown as "outstill" but as this distillery is managed departmentally it has been shown under the head "Government Distilleries" and its shops under "Distillery system" in Cols. 3, and 14 respectively.

Note.—The increase in the number of licenses in Columns 14, 31 and 32 as compared with those of the previous year is due to the closing and opening of some shops as shown below:—

	Col. 14.		Col. 31.		Col. 32.
Panch Mahals ...	1	Surat	1	Kaira	1
Broach ...	1	Kolaba	1	Bombay Suburban	1
Surat ...	1	Ratnagiri	4	District.	...
Ratnagiri ...	4	Sholapur	1	Kolaba	1
Belgaum ...	1	Satara	2	Ratnagiri	1
Sholapur ...	2	Ahmednagar	3	Dharwar	3
Satara ...	3			Belgaum	1
Ahmednagar ...	2			Sholapur	3
West Khandesh ...	6			Satara	4
East Khandesh ...	3			Ahmednagar	3
	24		12		18
Shops were closed	5	Shops were closed.	4		
	19		8		

III—SHOPS AND LICENSES—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medicinal purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
43	8	70	90	(a) 23	(b) ...	...	93	51	...	65
6	1	24	77	29	...	...	30	18	...	20
9	...	19	43	7	...	...	10	7	...	9
5	...	14	30	13	...	...	84	33	...	27
22	13	41	24	20	...	...	42	42	...	33
...	...	31	18	21	...	...	29	19	...	10
...	...	43	3	5	...	...	32	31	1	7
323	183	458	12	36	...	...	617	637	7	432
...	...	21	20	20	...	...	20	19	1	15
...	1	22	14	20	...	...	31	27	...	23
...	...	25	16	30	...	...	8	8	...	5
...	8	39	29	84	...	...	24	21	...	22
1	...	37	25	59	...	...	37	37	...	26
...	...	21	18	44	...	...	4	3	...	3
7	3	25	58	47	...	...	20	18	...	24
5	...	33	53	41	...	...	13	4	...	16
33	15	70	51	42	...	...	63	11	...	68
...	...	22	63	52	...	...	15	...	1	13
...	...	47	42	38	...	...	18	...	3	14
...	...	20	49	39	...	...	7	5	...	3
...	1	37	92	71	...	...	11	7	...	12
454	233	1,119	827	746	...	...	1,158	998	13	847
387	211	1,056	819	728	...	...	1,129	966	3	842

(a) These are combined licenses for the retail sale of ganja and bhang.

(b) 36 shops shown against Bombay and ten shops out of 23 shown against Ahmedabad in Col. 32 sell charas in addition to Ganja and Bhang.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Name of District.	Country				
	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2	3	4	5	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	124	40	89,688	49,085	73,568
2 Kaira	11,025	...	20,855	...	20,788
3 Panch Mahals	1,705 1,079	... ...	4,548 808	29,103 9,653	15,646 5,155
4 Broach	11,258	19,905	4,058	11,130	29,264

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES).

spirits.			Foreign liquors.			
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
6				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
Rs. a. p.	Rs. a. p.	7	8	9	10	11
$\left\{ \begin{array}{l} (25^{\circ} \text{ U. P.}) \\ 8 \ 7 \ 0 \ (a-1) \\ 2 \ 15 \ 0 \ (a-2) \end{array} \right.$	$\left\{ \begin{array}{l} (40^{\circ} \text{ U. P.}) \\ 6 \ 12 \ 0 \ (a-1) \\ 2 \ 4 \ 0 \ (a-2) \end{array} \right.$	1 14 0	No fixed selling prices have been prescribed.	5,018	498	26,908
$\left\{ \begin{array}{l} (30^{\circ} \text{ U. P.}) \\ 2 \ 12 \ 0 \ (a-2) \end{array} \right.$	$\left\{ \begin{array}{l} (60^{\circ} \text{ U. P.}) \\ 4 \ 8 \ 0 \ (a-1) \\ 1 \ 6 \ 0 \ (a-2) \end{array} \right.$					
$\left\{ \begin{array}{l} (25^{\circ} \text{ U. P.}) \\ 2 \ 8 \ 0 \ (b) \\ 2 \ 10 \ 0 \ (b-2) \end{array} \right.$	$\left\{ \begin{array}{l} (40^{\circ} \text{ U. P.}) \\ 2 \ 0 \ 0 \ (b) \\ 2 \ 0 \ 0 \ (b-1) \\ 2 \ 0 \ 0 \ (b-2) \end{array} \right.$	1 14 0		367	18	328
$\left\{ \begin{array}{l} (25^{\circ} \text{ U. P.}) \\ 2 \ 4 \ 0 \ (c) \\ \text{and } (c-4) \\ 2 \ 6 \ 0 \ (c-1) \end{array} \right.$	$\left\{ \begin{array}{l} (40^{\circ} \text{ U. P.}) \\ 1 \ 13 \ 0 \ (c-2) \\ 1 \ 11 \ 0 \ (c-3) \\ \text{and } (c-4) \\ (60^{\circ} \text{ U. P.}) \\ 1 \ 2 \ 0 \ (c-2) \\ 1 \ 0 \ 0 \ (c-3) \\ \text{and } (c-4) \end{array} \right.$	1 14 0		244	31	1,928
$\left\{ \begin{array}{l} (25^{\circ} \text{ U. P.}) \\ 5 \ 10 \ 0 \ (d-1) \\ (30^{\circ} \text{ U. P.}) \\ 6 \ 12 \ 0 \ (d) \\ 5 \ 10 \ 0 \ (d-2) \end{array} \right.$	$\left\{ \begin{array}{l} \text{.....} \\ (60^{\circ} \text{ U. P.}) \\ 8 \ 14 \ 0 \ (d) \\ 2 \ 10 \ 0 \ (d-1) \\ 8 \ 4 \ 0 \ (d-2) \end{array} \right.$	1 14 0		616	78	1,023

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Country				
	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2	3	4	5	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	28,325 2,180	44,780 985	791 ...	107,852 2,410	96,205 3,288
6 Thana	619 2	8,656 136	4,109 14	144,659 4,207	66,852 1,788
7 Bombay Suburban District ...	...	...	5,790	72,845	32,612
8 Bombay	1,492	...	458,143	12,443	280,982
9 Kolaba	374 14	... ...	29,988 145	23,337 425	27,608 268

(N) The figures in columns 9 and 12 are Imperial
Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.			Foreign liquors.				
Rates of Duty.			Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
					Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11		
Rs. a. p. (25° U. P.) 7 1 0 (e) 6 12 0 (e-1) 6 12 0 (e-2) 6 1 0 (e-3) 5 10 0 (e-4) 4 14 0 (e-5) 4 8 0 (e-6) 4 1 0 (e-7) (30° U. P.) 6 12 0 (e-8) 5 10 0 (e-9) 5 10 0 (e-10) 4 8 0 (e-11) 3 12 0 (e-12) 3 12 0 (e-13) 3 12 0 (e-14) (25° U. P.) (30° U. P.) 6 12 0 (f) 4 8 0 (f-1) 5 10 0 (f-2) 	Rs. a. p. (40° U. P.) (60° U. P.) 3 14 0 (e-2) 3 14 0 (e-8) 3 12 0 (e) 3 12 0 (e-10) 3 6 0 (e-1) 3 4 0 (e-9) 2 13 0 (e-3) 2 13 0 (e-4) 2 8 0 (e-12) 2 4 0 (e-5) 2 4 0 (e-6) 2 4 0 (e-11) 2 0 0 (e-7) 2 0 0 (e-14) 1 14 0 (e-13) (40° U. P.) (60° U. P.) 3 14 0 (f) 2 10 0 (f-1) 3 4 0 (f-2) (40° U. P.) 6 12 0 (60° U. P.) 4 8 0 (40° U. P.) 7 12 0 (60° U. P.) 5 0 0 (40° U. P.) 5 1 0 (60° U. P.) 3 6 0	Rs. a. p. <					

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

					Country	
Issues in Imperial gallons.						
Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.	
	25° U. P.	30° U. P.	40° U. P.	60° U. P.		
	1	2	3	4		5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
10 Ratnagiri	561	...	22,846	63,458	89,512	
11 Kanara ... {	Below Ghat ...	844	16,127	2,803	2,987	14,128
	Above Ghat ...	1,469	2,411	7,872	348	7,852
12 Dharwar	2,396 37	11,901 395	27,448 1,888	9,690 ...	30,050 1,437	
13 Belgaum	1,069 15	36,176 6,834	41 ...	1,215 190	26,636 4,871	
14 Bijapur	8,538 30	8,906 685	34 ...	4,705 80	10,790 534	
15 Sholapur	3,561 531	1,665 ...	7,075 690	43,583 525	25,515 1,022	
16 Satara	950 438	6,117 3,676	7,818 885	3,579 ...	11,114 3,433	
17 Poona	470 ...	195 ...	35,440 855	108,925 1,130	65,323 965	

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.		Foreign liquors.				
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
		7	8	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
				9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	No fixed selling prices have been prescribed.			
.....	{ 8 10 0 (40° U. P.) 2 7 0 (60° U. P.) 2 7 0 (60° U. P.) 1 8 0 (40° U. P.) 4 11 0 (g) 3 10 0 (60° U. P.) 3 10 0 (g) 1 8 0 (g-1) 1 8 0 (g-2) }	1 15 0		216	16	373
(30° U. P.)	{ 2 12 0 (25° U. P.) 5 13 0 (g) 3 0 0 (g-1) 3 10 0 (30° U. P.) 5 7 0 (g) 2 12 0 (g-1) 2 12 0 (g-2) }	1 15 0		229	144	1,568
2 12 0 (25° U. P.)	{ 5 7 0 (g) 2 12 0 (g-1) 2 12 0 (g-2) }	1 12 0				
5 13 0 (g)	{ 2 12 0 (g-1) 2 12 0 (g-2) }	1 12 0				
3 0 0 (g-1)	{ 2 12 0 (g-2) }	1 12 0				
3 10 0 (30° U. P.)	{ 5 7 0 (g) 2 12 0 (g-1) 2 12 0 (g-2) }	1 12 0				
5 7 0 (g)	{ 2 12 0 (g-1) 2 12 0 (g-2) }	1 12 0				
2 12 0 (g-1)	{ 2 12 0 (g-2) }	1 12 0				
2 12 0 (g-2)	{ }	1 12 0				
(25° U. P.)	{ 6 12 0 (h-3) 5 13 0 (h-4) 3 0 0 (30° U. P.) 6 12 0 (h) 5 7 0 (h-1) 5 7 0 (h-2) }	1 12 0		1,207	240	9,530
6 12 0 (h-3)	{ 5 13 0 (h-4) }	1 12 0				
5 13 0 (h-4)	{ }	1 12 0				
3 0 0 (30° U. P.)	{ 6 12 0 (h) 5 7 0 (h-1) 5 7 0 (h-2) }	1 12 0				
6 12 0 (h)	{ 5 7 0 (h-1) 5 7 0 (h-2) }	1 12 0				
5 7 0 (h-1)	{ 5 7 0 (h-2) }	1 12 0				
5 7 0 (h-2)	{ }	1 12 0				
(25° U. P.)	{ 8 0 0 (i) 6 12 0 (30° U. P.) 6 12 0 (i-1) 6 8 0 (i-2) }	1 12 0		1,560	420	7,711
8 0 0 (i)	{ 6 12 0 (30° U. P.) 6 12 0 (i-1) 6 8 0 (i-2) }	1 12 0				
6 12 0 (30° U. P.)	{ 6 12 0 (i-1) 6 8 0 (i-2) }	1 12 0				
6 12 0 (i-1)	{ 6 8 0 (i-2) }	1 12 0				
6 8 0 (i-2)	{ }	1 12 0				
(25° U. P.)	{ 7 4 0 6 12 0 (30° U. P.) 6 12 0 }	1 12 0	177	10	897	
7 4 0	{ 6 12 0 (30° U. P.) 6 12 0 }	1 12 0				
6 12 0 (30° U. P.)	{ 6 12 0 }	1 12 0				
6 12 0	{ }	1 12 0				
(25° U. P.)	{ 8 7 0 (j) 7 4 0 (j-1) 6 12 0 (30° U. P.) 6 12 0 (j-2) }	1 13 4	811	181	14,346	
8 7 0 (j)	{ 7 4 0 (j-1) 6 12 0 (30° U. P.) 6 12 0 (j-2) }	1 13 4				
7 4 0 (j-1)	{ 6 12 0 (30° U. P.) 6 12 0 (j-2) }	1 13 4				
6 12 0 (30° U. P.)	{ 6 12 0 (j-2) }	1 13 4				
6 12 0 (j-2)	{ }	1 13 4				
(25° U. P.)	{ }	1 13 4				
.....	{ }	1 13 4				
(30° U. P.)	{ }	1 13 4				
6 12 0 (p)	{ }	1 13 4	580	169	4,517	
and (p-1)	{ }	1 13 4				
(25° U. P.)	{ }	1 13 4				
.....	{ }	1 13 4				
(30° U. P.)	{ }	1 13 4				
5 10 0 (k)	{ }	1 13 4	8,800	2,850	82,336	
	{ }	1 13 4				
	{ }	1 13 4				
	{ }	1 13 4				

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

					Country	
Name of District,	Issues in Imperial gallons.					
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.	
	25° U. P.	30° U. P.	40° U. P.	60° U. P.		
	1	2	3	4		5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
18 Ahmednagar ...	787	445	12,361	435	8,492	
19 Nasik ...	418	...	8,973	53,482	27,090	
20 West Khandesh ...	797	1,208	11,418	212,182 30,620*	105,415	
21 East Khandesh...	857	691	5,747	105,083	46,608	
Total ... {	1934-35 ...	72,139 4,326	158,623 12,711	766,831 5,285	1,090,746 18,620	†1,061,545 22,761
	1933-34 ...	65,123 4,261	122,719 5,526	845,964 12,749	1,054,220 23,741	1,064,026 24,210

* Issues to Akrani area.

† Includes 6 proof gallons issued for fortification.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.		Foreign liquors.				
Rates of duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	No fixed selling prices have been prescribed.			
(25° U. P.)	(40° U. P.)					
7 3 9 (l)	6 12 0 (l-3)	1 13 0		957	167	18,705
(30° U. P.)	(60° U. P.)					
7 14 0 (l-1)	4 8 0 (l-1)					
6 12 0 (l-2)	(l-2) and (l-3)					
	3 6 0 (l)					
(25° U. P.)	(40° U. P.)					
.....	5 7 0 (m)					
	4 8 0 (m-3)					
(30° U. P.)	2 4 0 (m-1)	1 13 0		1,132	283	18,666
4 8 0 (m-2)	(60° U. P.)					
	3 10 0 (m)					
	3 0 0 (m-3)					
	2 4 0 (m-2)					
	1 4 0 (m-1)					
(25° U. P.)	(40° U. P.)					
3 2 0 (n)	3 12 0 (n-3)					
2 11 0 (n-1)	3 9 0 (n-4)					
	2 8 0 (n-5)					
(30° U. P.)	(60° U. P.)	1 13 0		138	12	798
2 8 0 (n-2)	2 4 0 (n-3)					
	1 12 0 (n-4)					
	1 0 0 (n)					
	1 0 0 (n-1)					
	(n-2) and (n-5)					
(25° U. P.)	(40° U. P.)					
5 3 0 (q-2)	4 8 0 (q)					
	4 2 0 (q-1)					
	3 3 0 (q-3)					
(30° U. P.)	and (q-6)					
3 12 0 (q-5)	(60° U. P.)	1 13 0		884	123	7,136
2 8 0 (q-4)	3 0 0 (q)					
	2 8 0 (q-1)					
	1 8 0 (q-2)					
	1 8 0 (q-3)					
	(q-5) and (q-6)					
	1 0 0 (q-4)					
.....	.....	...	...	113,560	29,324	875,020
.....	.....	...	...	118,899	29,046	948,579

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts. and not.

IMPERIAL RETURN

Name of District.	Foreign liquors— <i>contd.</i>		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.		Imperial	Imperial	Imperial
	Spirits in Imperial gallons, London proof (N).	Malt liquors in Imperial gallons.	in spirits in Rectified gallons.	in spirits in Denatured gallons.	in wines in Medicated gallons.
1	12	13	14	15	16
1 Ahmedabad ...	4,979	...	26	19,595	...
2 Kaira ...	34	...	24	2,740	...
3 Panch Mahals ...	9	...	...	1,117	...
4 Broach ...	440	...	...	2,404	...
5 Surat ...	727	...	...	9,395	...
6 Thana ...	400	...	...	4,422	...
7 Bombay Suburban District ...	1,238	...	...	4,663	...
8 Bombay ...	33,201	315	827	165,709	...
9 Kolaba ...	171	...	...	1,171	...
10 Ratnagiri ...	45	...	...	1,355	...
11 Kanara ... { Below Ghat ... }	39	...	...	1,522	...
12 Dharwar ... { Above Ghat ... }	431	1,998	1	5,139	...
13 Belgaum ...	342	4,397	...	9,666	...
14 Bijapur ...	...	...	...	2,237	...
15 Sholapur ...	1,051	...	...	2,999	...
16 Satara ...	634	...	...	2,498	...
17 Peona ...	2,622	...	15	14,853	...
18 Ahmednagar ...	536	...	...	3,055	...
19 Nasik ...	374	...	...	6,406	...
20 West Khandesh ...	77	...	...	1,956	...
21 East Khandesh ...	338	...	1	2,948	...
Total ... {	1984-85 ...	47,683	6,710	894	265,850
	1933-34 ...	47,986	10,171	860	248,658

(N) The figures in columns 9 and 12 are Imperial Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

* (See remarks column

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

Opium and other drugs.									
Issues in seers of excise Opium:	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in sears.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
2,483	...	Rs. 75	Rs. ...	No fixed selling prices have been prescribed.	Lbs. oz. grs. 54 0 380	929	Rs. ...	Rs. 45	No fixed selling prices have been prescribed.
1,280	...	75	...		50 1 283	...	...	...	
360	...	...	...		0 9 279	...	...	...	
392	...	75	...		3 6 64	...	...	...	
1,238	...	75	...		1 7 6	...	...	...	
722	...	75	...		2 7 180	...	...	...	
540	...	75	...		3 10 175	...	...	...	
316	...	75	...		10 1 7	5,703	...	45	
65	...	...	...		0 0 285	...	...	...	
141	...	75	...		0 1 386	...	...	...	
303	...	75	...		0 3 324	...	...	...	
2,146	...	75	...		0 7 11	...	...	...	
41	...	...	...		6 1 16	...	...	...	
88	...	75	...		0 0 4	...	...	...	
18	...	75	...		10 15 198	...	...	...	
41	...	75	...		0 12 236	...	...	...	
144	...	75	...		2 13 171	...	...	...	
33	...	...	...		1 7 8	...	...	...	
121	...	75	...		3 5 402	...	...	...	
50	...	75	...		2 5 303	...	...	...	
68	...	75	...		1 13 190	...	...	...	
20	...	...	...						
1,808	...	...	...						
384	...	...	...						
833	...	...	...						
479	...	...	...						
2,333	...	...	...						
762	...	...	...						
1,287	...	...	...						
492	...	...	...						
22	...	...	...						
333	...	...	...						
929	...	...	...						
16,228*	...	...	...		156 3 408	6,632	...	...	
3,994	...	...	...						
17,332	...	...	...		106 15 246	7,425	...	...	
4,466	...	...	...						

gallons and not L. P.
are shown in "Black type" below the figures relating to British districts, and not
at page 79.)

IMPERIAL RETURN

Name of District.	Opium and					
	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
1 Ahmedabad	471	Rs. ...	Rs. 30	No fixed selling prices have been prescribed.	374	Rs. ...
2 Kaira	581 4	...	30		172 1	...
3 Panch Mahals	138 111	...	30		80 76	...
4 Broach	437	...	30		74	...
5 Surat	462	...	30		168	...
6 Thana	300 11	...	30		147 2	...
7 Bombay Suburban District ...	166	...	30		121	...
8 Bombay	3,859	...	30		4,390	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

other drugs— <i>contd.</i>			Remarks.
Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	
33	34	35	36
Rs. 4	No fixed selling prices have been prescribed.	Lbs. oz. grs. 1 3 97	(a-1) Ahmedabad City, Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa and Thaltej. (a-2) Rest of the District. (b) Wanthwadi in Mehmedabad Taluka; Chunal, Monolei and Keriavi in Nadiad Taluka; Rania and Wangrolli in Thasra Taluka; Vehera in Anand Taluka; Kathlal Ravdavai and Vadol in Kapadvanj Taluka; Dehmi, Dehwan and Saloi in Borsad Taluka and Mahisa of leased area. (b-1) Radhu and Navagam in Matar Taluka; Kanij Wasna Maragis and Parsantaj in Mehmedabad Taluka; Viria Chaklashi in Nadiad Taluka; Sandbeli, Chetarsumba, Nes and Masra in Thasra Taluka; Ode, Savra, Khambelaj and Ransol in Anand Taluka and Lusundra and Anara in Kapadvanj Taluka. (b-2) Rest of the District. (c) Sagwada in Godhra Taluka; Kalol and Malav in Kalol Taluka; Halol and Champaner in Halol Taluka; Garbada, Navagam, Borkheda and Jaswada in Dohad Taluka; Jhalod, Bilwani and Pethapur in Jhalod Mahal. (c-1) Rest of the Panch Mahals Sub-Division. (c-2) Urban area shops of Godhra and Dohad Towns. (c-3) Rural area shops. (Rest of the Panch Mahals Sub-Division.) (c-4) Sankheda Mewas and Pandu Mewas. (d) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station. (d-1) Border shops. (d-2) Other Non-Border shops. (e) Obhla, Olpad and Saroli in Olpad Taluka. (e-1) Nana-Varacha, Suwali and Dhav in Chorasi Taluka; Puna and Saroli in Sachin State. (e-2) Pardi and Umarsadi in Bulsar Taluka. (e-3) Sayan in Olpad Taluka. (e-4) Bhimpor, Bonad, Dumas, Sachin, Traj and Un in Sachin State. (e-5) Kim and Kathodra in Olpad Taluka; Puri in Bardoli Taluka; Chikhli, Degam, Andhul Mond and Samroli in Chikhli Taluka. (e-6) Amalsad, Vagrej, Dholaj, Ashtagam, Att, Jalalpur, Kacholi, Medherbhat, Matwad Onga, Panav, Salej, Saribujrag, Sisodra and Abrama in Jalalpur Taluka; Undach in Chikhli Taluka; Kunta Chibadkach, Bagwada, Kolek, Vapi, Rentalar, Ambach, Chival, Goima, Karaya, Lakhamapur, Rohin, Parmaliya, Vachchippa, Danti, Dunga and Lawachha in Bulsar Taluka; Kansad, Lajbur, Vedcha and Vasan in Sachin State.
4		0 2 152	
4		0 0 143	
4		0 0 240	
4		0 1 182	
4		0 0 48	
4		0 0 6	
4		11 0 292	

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.			Opium and				
			Ganja.			Bhang.	
			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32	
9 Kolaba	260 4	Rs. ...	Rs. 30	No fixed selling prices have been prescribed.	42 1	Rs. ...	
10 Ratnagiri	266	...	30		17	...	
11 Kanara { Below Ghat	536	...	30		...	...	
{ Above Ghat							
12 Lharwar	2,170 614	...	30		6	...	
13 Belgaum	1,258 508	...	30		14 4	...	
14 Bijapur	1,066 80	...	30		3	...	
15 Sholapur	1,966 465	...	30		163 2	...	
16 Satara	2,112 802	...	30		57 42	...	

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION. (RATES OF DUTIES AND PRICES)—*contd.*

other drugs— <i>contd.</i>			Remarks.
Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	
33	34	35	36
Rs. 4	No fixed selling prices have been prescribed.	Lbs. oz. grs. 0 0 70	(e-7) Amalsadi, Bodhan, Dhadwade Devgad, Borigala, Zeb, Gadwadi, Kamapur, Ladkuwa, Mandvi Nos. 1 and 2, Moticher, Patal, Patna, Tadkeshwar, Khareda, Tarsadabargama and Moritha in Mandvi Taluka; Akoti, Bardoli Nos. 1 and 2, Kadod Nos. 1 and 2, Khoj, Mota, Rajpura, Varad in Bardoli Taluka.
4		0 3 16	(e-8) Surat City, Amroli Bhatia Katurgam, Magdalla, Rander Nos. 1 and 2, Vesu and Ichhapur in Chorasi Taluka; Bulsar Town Shops and Udhna in Sachin State.
4		0 0 22	(e-9) Bhagwa, Dandi, Karanj, Pinjrat and Kudisna in Olpad Taluka; Dhamdachi, Hinglej, Kosamba, Magoddungri, Parnera and Umtadi in Bulsar Taluka.
4		0 0 271	(e-10) Gavler in Sachin State. (e-11) Supa in Bardoli Taluka; Naghdara and Uget in Jalalpore Taluka.
4		0 1 236	(e-12) Kaljari, Khergam, Maliadhara, Rankuwa, Sadadwel, Vad, Atgam, Kalwada, Gorgaum, and Khajuri Pellan in Chikhli Taluka; Bodlai, Dulsad, Gadaria, Gumbi Kanjan, Kaparia, Rabda and Chichai in Bulsar Taluka.
4		.....	(e-13) Bodwank, Ranverikala, Vazna and Gandeva in Chikhli Taluka.
4		0 2 220	(e-14) Balda, Kikwad, Manekpur, Surali, Surbhan, Vadoli, Vankaner, Rajwad, Vanskul, Sejwad, Junwani Ambach, Bajipura, Buhari, Hathuka, Kalamkhari and Valod in Bardoli Taluka and Valod Mahals.
4		0 0 31	(f) Thana Mahal and Bassein Taluka including Thana and Bassein Towns. (f-1) Umbergaon Peetha. (f-2) Rest of the District. (g) Above Ghat area excluding Supa Petha and Arabail Shop in Yellapur Taluka. (g-1) Supa Petha. (g-2) Arabail Shop in Yellapur Taluka.
4			(h) Hongal, Shiggaon and Kalghatgi Talukas and the Urban areas of the Rannebennur Town, Bydgi Town, Haveri Town and five miles round.
4			(h-1) Rural Areas of Rannebennur, Haveri and Hirrekerrur Talukas (excluding the urban areas of Rannebennur Town, Bydgi Town and Haveri Town and five miles round) and the leased area of Miraj (Senior) State.
4			(h-2) Rural areas of Gadag Taluka (excluding the Urban area of Gadag Betagiri Town and five miles round) and the leased of the Sangli State.
4			(h-3) Nargol and Kotumachgi shops.

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.		Opium and					
		Ganja.				Bhang.	
		Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of Bhang and its preparations.	Cost price per seer.
1		27	28	29	30	31	32
			Rs.	Rs.			Rs.
17 Poona	...	3,711 244	...	30		1,264 11	...
18 Ahmednagar	...	1,507	...	30	No fixed selling prices have been prescribed.	376	...
19 Nasik	...	1,368	...	30		446	...
20 West Khandesh	...	547	...	30		116	...
21 East Khandesh	...	1,395	...	30		545	...
Total	1934-35	24,576 2,843	...	...	...	8,575 139	...
	1933-34	25,097 2,703	...	...	...	8,511 149	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*concl'd.*

other drugs— <i>concl'd.</i>		Remarks.	
		36	
Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.	
33	34	35	
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	
4		0 6 37	
4		0 0 73	
4		0 0 232	
4		0 0 6	
4		0 0 127	
...	...	13	7 363
...	...	11	1 388
		(h-4) Border shops on the Hyderabad Frontier within 3 miles belt. (h-5) Rest of the District. (i) Border Shops of Kankumbi. (i-1) Belgaum City and Cantonment. (i-2) Rest of the District. (j) Applicable to new border shops. (j-1) Applicable to old border shops which were selling 30° U. P. up to the end of 1928-29. (j-2) Rest of the District. (p) Border shops including shops in the leased States bordering on the Kolhapur State. (p-1) Shirala, Islampur, Tasgaon, Ashta, Vita shops, Sawlaj Palus, Bhilwadi, Ped and Visapur in Tasgaon Taluka, Wangi, Bagewadi, Tondoli and Balawadi in Khanapur Taluka, Chikurde, Kanegaon and Shiggaon in Walwa Taluka, Arich, Sagaon, Mangle, Charan and Punwat in Shirala Petha and Biradsiddhache-Kawthe and Deshing in Miraj (Junior) State and any shop that may be opened in the south of the Satara District and Karad and Patan Talukas, the Kadegaon and Khanapur shops in Khanapur Taluka, the Pusesawli shop in Khatav Taluka, the Malgaon, Mole Dhelgaon and Patgaon shops, the Kawlapur, Ghogaon and Mahankal-Kawthe shops in the Sangli State. (p-2) Rest of the District. (k) Ambegaon in Khed Taluka, Madh, Jalwandi and Ingul in Junner Taluka. (l) Jamkhed Border shop only. (l-1) Pathardi Border shop only. (l-2) Shops in Akola Taluka. (l-3) Rest of the District. (m) Nasik City. (m-1) Peint Taluka. (m-2) Bolthan shop. (m-3) Rest of the District. (n) Border shops in Shirpur and Shahada Talukas and Raisingpur and Khapur shops in Taloda Taluka. (n-1) Border shops in Taloda Taluka except Raisingpur and Khapur shops. (n-2) All shops in Nawapur Petha and Border shops in Nandurbar and Sakri Taluka. (n-3) Dhulla and Sindkheda Talukas. (n-4) All shops in Shirpur and Shahada Talukas except the border shops within 6 miles of the Indian State Border. (n-5) Rest of the shops in Nandurbar, Sakri and Taloda Talukas. (q) Bhusawal Town. (q-1) Bhusawal (excluding Bhusawal Town area), Raver, (excluding Pal shop), Jalgaon, Erandol, Amalner, Parola, Yawal and Chopda Talukas. (q-2) Pal shop in Raver Taluka. (q-3) Edliabad Petha. (q-4) Border shops within 3 miles of the Indian State border in Pachora, Chalisgaon and Jamner Talukas. (q-5) Border shops within 6 miles but beyond 3 miles of the Indian States Border in Pachora, Chalisgaon and Jamner Talukas. (q-6) Rest of the shops in Pachora Taluka (including Bhadgaon Petha) Jamner and Chalisgaon Talukas.	
		Seers. *Exclusive of issues to Aden 60 Baroda Cantonment 29 Sadra 727 Export to Zanzibar 18 Total ... 834	

in "Black type" below the figures relating to British districts, and not included in those figures.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.
Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment and (b) on bond.

Imports.																
Duty paid.																
Description of excisable articles.	From Allahabad.		From Bhavnagar.		From Bangalore.		From Baroda.		From Calcutta.		From Hyderabad (Deccan).		From Madras.		From Ranaghat.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Rum	..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.
Wines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Spirits	..	..	..	..	..	..	3,060	78,413	1,571	40,259	..	..	69 B. Gs.*	..	..	..
Beer	..	..	..	..	..	..	..	..	..	..	..	..	65	..	..	..
Spirituous Medicinal and Toilet preparations.	..	..	..	..	6,812	4,257	..	..	..	..	..	..	236 B. Gs.*	1,661	..	..
Essences	..	..	..	..	..	..	9,639	50,245	2,074	10,370	2	10	1,253*	..	3	15
Perfumed Spirits	..	..	..	..	..	..	98	984	..	..	..	..	..	..	..	..
Bhang	..	..	..	..	..	..	83	846	..	..	..	..	..	..	..	..
Charas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* These imports are made by Messrs. Spencer & Co., the Railway Co-operative Stores and Messrs. N. T. and R. N. Habib, Hubli from Madras and the Custom duty thereon was paid at Madras at the time of import.

IMPERIAL RETURN No. IV-A—contd.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment and (b) on bond—contd.

Imports—contd.													
Description of excisable articles.	Duty paid—contd.				In bond.								
	From Rangoon.		Total.		From Rosa.	From Cawnpore.	From Calcutta.	From Baroda.	From Hoshiarpur.	From Kulu.	From Gurdaspur.	Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.									
1	18	19	20	21	22	23	24	25	26	27	28	29	
Rum	...	...	...	Rs.	11,908	...	...	...	...	...	...	11,908	
Wines	...	...	69 B.Gs.	...	...	...	...	...	...	...	...	...	
Spirits	...	...	4,696 236 B.Gs.	1,20,333	...	4,551	5,564	5,577	...	...	...	15,692	
Beer	...	...	6,812 1,253 B.Gs.	4,257	...	...	...	...	...	...	...	...	
Spirituous Medicinal and Toilet preparations.	53	265	11,854	61,368	...	...	...	...	...	...	...	...	
Essences	...	...	33	984	...	...	...	...	...	...	...	...	
Perfumed Spirits	...	...	33	846	...	...	...	...	...	...	...	...	
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	
Charas	...	...	...	...	...	...	...	...	...	...	...	...	
									Mds. 229	Mds. 168	Mds. 10	Mds. 239	
										Mds. 4	...	Mds. 167	

IMPERIAL RETURN No. IV-A—contd.
Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment and (b) on bond—contd.

Exports—contd.															
Duty paid—contd.															
To—contd.															
Description of excisable articles.	Ajmer Merwara.		Hyderabad (Deccan).		Indore State.		Palitana State.		Ratlam State.		Bundi State.		Jaipur State.		
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	
• 1	44	45	46	47	48	49	50	51	52	53	54	55	56	57	
Rum	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...	
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Beer	...	67	5.2	138	1.8	83	0.1	8	2.6	67	2.6	67	26.0*	...	
Spirituous Medicinal and Toilet preparations.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

* The amount of duty is not known as it was recovered at the Jaipur Treasury.

IMPERIAL RETURN No. IV-A—contd.
Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment and (b) on bond—contd.

Exports—concl.													
Duty paid—concl.													
To—concl.													
Description of excisable articles.	Bikaner State.		Rajputana Agency.		Kotah.		Kathiawar Agency.		Gwalior State.		Total.		Rs.
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	
1	58	59	60	61	62	63	64	65	66	67	68	69	
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer	0.2	5	50.7	1,299	1.4	86	1.8	83	5.2	133	370.2	7,804	...
Spirituous Medicinal and Toilet preparations.	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—contd.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
 (a) on payment and (b) on bond—contd.

		Exports.																	
		In bond.																	
		To																	
1	Description of excisable articles.	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
		Rawalpindi.	Mysore.	Madras.	Hyderabad.	Baroda.	United Provinces.	North-West Frontier Province.	Central Provinces.	Aundh.	Balasimor.	Barwani.	Cutch.	Dewas.	Dhar.	Indore.	Junagadh.	Kolhapur.	Mahar.
	Rum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Wines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Spirits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Beer	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Spirituous Medicinal and Toilet preparations.	418	7	24	51	544	6*	4*	185*	20*	18*	106*	19*	66*	206*	36*	117*	66*	28*
	Essences	..	1*	..	84*	595*	..	..	..	..	..	..	..	..	..	..	..	..	..
	Perfumed Spirits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Charas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Denotes the quantities exported duty free.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces

* Denotes the quantities exported duty free.

IMPERIAL RETURN No. IV-A—concl'd.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment and (b) on bond—concl'd.

1	Description of excisable articles.	Exports—concl'd.														
		In bond—concl'd.														
		To—concl'd.														
		Kashmir.	Cochin.	Kurundwad.	Ajagarh.	Sant.	Rampur.	Deulgaon.	Datta.	Tharad.	Akalkot.	Ramdurg.	Morvi.	Sanjeli.	Thabua.	
		106	107	108	109	110	111	112	113	114	115	116	117	118	119	
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Beer	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	
Spirituous Medicinal and Toilet preparations.	...	16*	42*	9*	17*	20*	52*	6*	2*	4*	13*	24*	88*	4*	66*	
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

* Denotes the quantities exported duty free.

J. P. BRANDER,
 Commissioner of Excise.

IMPERIAL

Serial No.	Division and District.	Area in square miles.		Population (in thousands).			
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	409
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	569
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	5	149	...	98	86
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	5	18	3,975	4	54	1,244
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14.6	4,589.4	...	217	835
13	Belgaum ...	...	16.7	4,632	...	108	969
14	Bijapur ...	...	5	5,702	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,327	...	281	888
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
Total for 1934-35 ...		5	398.3	75,774.4	4	3,764	14,215
Total of previous year 1933-34 ...		309	398.3	75,470.4	20	3,764	14,199

RETURN V.

Number of square miles per shop.										
Country spirit.		Opium.		Ganja.		Charas.		Bhang.		
Out-still area.	Distillery area.									
6	7	8		9		10		11		
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0.6	82.6	0.8	54.3	0.9	380.0	1.1	...	...	...
...	4.8	19.7	6.3	22.6	6.3	76.9	...	...	...	...
...	1.8	25.8	3.0	39.9	4.5	319.4	...	...	...	...
...	0.7	48.7	0.8	60.9	1.2	162.4	...	...	...	...
...	0.4	12.2	0.8	96.9	1.1	109.8	...	...	...	...
...	0.86	19.22	1.9	425.3	1.78	340.2	...	...	...	...
...	0.5	9.9	1.7	...	1.7	74.5	...	...	...	...
...	0.09	...	1.8	...	0.6	...	0.6	...	...	...
...	1.0	28.7	1.7	153.6	1.7	153.6	...	...	...	...
2.5	2.0	29.89	4.5	397.5	4.5	248.44	...	...	...	...
...	2.61	43.02	4.85	435.0	4.25	177.9	...	...	...	...
...	0.77	33.5	1.33	251.97	1.13	64.64	...	...	...	...
...	1.0	42.5	1.7	308.8	1.19	102.93	...	...	...	...
...	0.45	86.39	1.0	438.6	0.71	154.1	...	...	...	...
...	3.4	149.9	5.8	93.7	5.8	121.6	...	...	...	...
...	1.1	122.3	1.4	119.3	1.4	168.7	...	...	...	...
...	1.3	197.3	1.3	190.3	1.3	295.3	...	...	...	...
...	2.0	348.4	2.5	112.2	2.0	140.8	...	...	...	...
...	1.3	71.4	1.4	217	1.4	254.7	...	...	...	...
...	0.6	40.98	0.9	138.9	0.9	177.1	...	...	...	...
...	1.3	35.1	1.6	56.7	1.6	76.8	...	...	...	...
2.5	0.77	46.92	2.02	120.27	1.76	145.72	0.73	...	...	...
34.33	0.78	47.49	2.02	121.33	1.77	150.04	0.73	...	...	...

Serial No.	Division and District.	Number of shops per							
		Country spirit.						Ganja.	
		Out- still area.	Distillery area.		Opium.		15		
			12	13	14	15			
	I		Urban	Rural	Urban	Rural	Urban	Rural	
1	Ahmedabad	...	0.7	0.7	0.5	1.1	0.5	0.2	
2	Kaira	...	1.07	1.24	0.8	1.08	0.8	0.32	
3	Panch Mahals	...	1.0	1.5	0.6	1.0	0.4	0.1	
4	Broach	...	1.52	1.04	1.3	0.83	0.87	0.31	
5	Surat	...	1.12	2.37	0.56	0.3	0.4	0.26	
6	Thana	...	2.24	2.4	1.02	0.11	1.12	0.1	
7	Bombay Suburban	...	0.97	1.74	0.32	...	0.32	0.23	
8	Bombay	...	2.02	...	0.1	...	0.31	...	
9	Kolaba	...	2.4	1.3	1.4	0.2	1.4	0.2	
10	Ratnagiri	5.0	1.66	1.07	0.74	0.08	0.74	0.13	
11	Kanara	...	2.2	2.53	1.19	0.25	1.35	0.61	
12	Dharwar	...	0.87	1.54	0.5	0.2	0.59	0.8	
13	Belgaum	...	1.57	1.12	0.93	0.15	1.3	0.46	
14	Bijapur	...	1.28	0.84	0.58	0.17	0.81	0.47	
15	Sholapur	...	0.8	0.45	0.47	0.72	0.47	0.56	
16	Satara	...	1.34	0.37	1.07	0.38	1.07	0.27	
17	Poona	...	0.85	0.3	0.82	0.32	0.85	0.2	
18	Ahmednagar	...	0.72	0.21	0.58	0.64	0.72	0.51	
19	Nasik	...	1.006	0.98	0.94	0.32	0.94	0.27	
20	West Khandesh	...	1.3	1.98	0.9	0.6	0.9	0.46	
21	East Khandesh	...	0.7	1.3	0.6	0.8	0.6	0.6	
Total for 1934-35 ...			5.0	1.36	1.14	0.52	0.44	0.6	0.36
Total of previous year 1933-1934 ...			4.5	1.35	1.12	0.52	0.44	0.6	0.35

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0.3	...	...	...	7.31	0.25	0.05	0.3	0.04
...	...	...	...	2.71	0.17	0.08	...	0.02
...	...	...	...	8.23	0.09	0.08	...	0.02
...	...	...	...	8.69	0.21	0.13	...	0.02
...	...	...	...	13.16	0.04	0.06	...	0.02
...	...	...	...	7.9	0.02	0.04	...	0.02
...	...	...	...	18.18	0.17	0.09	...	0.07
0.31	...	...	...	24.43	0.18	0.33	0.49	0.38
...	...	...	...	4.3	0.01	0.04	...	0.01
...	...	...	...	3.01	...	0.02	...	...
...	...	...	...	4.95	0.009	0.12	...	...
...	...	...	...	2.27	0.01	0.19	...	...
...	...	...	...	2.41	0.01	0.12	...	0.001
...	...	...	...	1.19	0.008	0.12	...	...
...	...	...	...	2.87	0.2	0.22	...	0.02
...	...	...	...	0.92	0.07	0.18	...	0.005
...	...	...	...	5.58	0.2	0.32	...	0.1
...	...	...	...	0.85	0.13	0.15	...	0.04
...	...	...	...	2.68	0.04	0.14	...	0.04
...	...	...	...	13.41	0.04	0.07	...	0.02
...	...	...	...	8.72	0.08	0.12	...	0.05
0.31	...	...	...	5.80	0.09	0.14	0.45	0.05
0.31	...	...	...	5.81	0.09	0.5	0.5	0.05

IMPERIAL

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10.6	11.78	22.38	56.9	49.91	106.81
2	Kaira ...	3.5	8.57	12.07	58.17	24.4	82.57
3	Panch Mahals ...	2.86	5.86	8.76	56.98	19.86	76.84
4	Broach ...	8.73	5.25	13.98	57.48	28.86	86.34
5	Surat ...	7.42	3.21	10.63	58.19	53.59	111.78
6	Thana ...	8.84	4.51	13.35	56.94	77.82	134.76
7	Bombay Suburban ...	11.27	6.91	18.18	62.42	51.68	114.10
8	Bombay ...	12.78	1.82	14.6	56.07	76.99	133.06
9	Kolaba ...	8.61	5.07	13.68	60.42	66.25	126.67
10	Ratnagiri ...	6.17	4.41	10.58	47.81	60.81	108.62
11	Kanara ...	5.23	3.27	8.50	60.52	12.07	72.59
12	Dharwar ...	10.82	7.19	18.01	57.03	39.29	96.33
13	Belgaum ...	9.39	4.53	13.92	57.05	37.89	94.94
14	Bijapur ...	10.04	6.35	16.39	49.28	57.49	106.77
15	Sholapur ...	11.16	7.01	18.17	57.09	59.45	116.54
16	Satara ...	10.83	10.29	21.12	56.42	64.2	120.62
17	Poona ...	11.26	6.92	18.18	56.61	75.48	132.09
18	Ahmednagar ...	11.14	10.91	22.05	56.7	80.79	137.49
19	Nasik ...	7.81	8.95	16.76	57.19	115.92	173.11
20	West Khandesh ...	3.29	4.59	7.88	58.11	65.41	123.52
21	East Khandesh ...	5.25	4.88	10.13	56.53	60.43	116.96
	Total for 1934-35 ...	9.17	4.85	14.02	56.97	59.69	116.66
	Total of previous year 1933-34 ...	9.79	6.36	16.15	56.72	58.04	114.76

RETURN V—*concl'd.*

Rupees (to two places of decimals).									Average total Excise revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Ganja.			Charas.			Bhang.				
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50-29	155-4	205-69	45-53	...	45-53	5-35	...	5-35	2-2	
27-06	20-66	47-72	...	...	...	3-93	...	3-93	0-54	
18-54	25-29	43-83	...	...	...	3-05	...	3-05	0-45	
26-76	17-86	44-62	...	...	...	2-65	...	2-65	2-27	
34-45	27-34	61-79	...	...	...	4-88	...	4-88	3-74	
28-5	27-03	55-53	...	...	...	3-75	...	3-75	1-83	
6-32	50-27	56-59	...	...	...	0-76	...	0-76	5-1	
31-97	41-03	73-0	44-5	...	44-5	4-05	...	4-05	7-79	
26-09	33-0	59-09	...	...	...	4-9	...	4-9	0-69	
26-73	27-81	54-54	...	...	...	3-06	...	3-06	0-58	
22-9	14-91	37-81	...	...	...	...	...	...	0-76	
37-36	16-49	53-85	...	...	...	...	...	...	1-0	
30-57	16-41	46-98	...	...	...	2-57	...	2-57	0-71	
28-4	21-98	50-38	...	...	...	...	...	...	0-53	
34-82	26-65	61-47	...	...	...	3-34	...	3-34	1-43	
36-1	14-12	50-22	...	...	...	5-12	...	5-12	0-4	
30-61	24-47	55-08	...	...	...	3-78	...	3-78	1-92	
32-07	25-61	57-68	...	...	...	7-44	...	7-44	0-53	
30-23	26-98	57-21	...	...	...	4-09	...	4-09	0-67	
31-37	20-36	51-73	...	...	...	5-05	...	5-05	1-09	
29-65	15-74	45-39	...	...	...	3-9	...	3-9	0-56	
31-94	27-23	59-17	44-65	...	44-65	4-15	...	4-15	1-56	
32-03	29-76	61-79	45-44	...	45-44	4-17	...	4-17	1-68	

J. P. BRANDER,
Commissioner of Excise.

ADMINISTRATION REPORT
OF THE
EXCISE DEPARTMENT IN SIND
FOR THE YEAR
1934-35



BY AUTHORITY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS:

1935.

No E.-4280.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,
Government House, Karachi, 19th August 1935.

SUBJECT.—Excise Administration Report for the year 1934-35.

MEMORANDUM.

The Commissioner in Sind has the honour to submit the Superintendent of Salt and Excise's Report on the working of the Sind Excise Department for the year 1934-35, and to observe as under—

COUNTRY SPIRIT.

2. The year under report disclosed a further increase in the consumption of country spirit, notably in the Hyderabad district where it rose to 33,325 gallons as against 26,851 gallons in the previous year. The three districts of Karachi, Sukkur and the Upper Sind Frontier, on the other hand, recorded an aggregate decrease of nearly 1,795 gallons which was due to combination among the licensees, resulting in high selling rates and correspondingly diminished sales. The increase in the remaining districts was mainly due to the general reduction in selling prices and also to an abnormally large number of marriages in these districts which took place as the result of activities on the part of a large number of Provident Fund Societies which have sprung up in these districts.

FOREIGN LIQUOR.

3. The position under this head, during the year under report, may be summarised as follows :—

The imports of wines and spirits showed a decrease of nearly 14,991 gallons, while the imports of fermented liquors disclosed a satisfactory increase of 68,408 gallons. This was due mainly to large imports of bulk and bottled beer from the United Kingdom and Netherlands. Decrease in spirits was due partly to the surplus stocks of the preceding year and partly to the increased production of spirits in India and the imposition of heavy vend fees on denatured spirits which affected the imports of rectified spirits from Java. The decrease in imports of Vermouth from France and Italy is responsible for the drop of the figures of imports under the head liqueurs. The figures of consumption under this head, on the other hand, disclosed an increase of 425 gallons under potable spirits and

a heavy decrease of nearly 15,522 gallons under fermented liquors. This was due to the poorer classes having given up the consumption of beer in preference to toddy which is a cheaper beverage.

INTOXICATING DRUGS.

4. The consumption under this head during the triennium ending 1934-35 was as follows :—

Year.		Bhang.	Charas.	Ganja.
		Seers.	Seers.	Seers.
1932-33	...	52,000	7,900	170
1933-34	...	60,200	7,900	250
1934-35	...	59,330	8,752	158

The increase of nearly 852 seers under charas was due to reduction in the selling prices and competition among the licensees and also partly to the abnormal sales by the out-going licensees in the last month of the license year at certain shops, to spite the incoming licensees. The decrease under the head bhang occurred mainly in Hyderabad and Shikarpur towns owing to the licensees combining to force up selling prices.

TODDY.

5. This cheap and popular beverage continued to record a rise in consumption from 30,000 gallons during the preceding year to 48,255 gallons during the year under report. As observed last year, the reported figures cannot, however, be considered accurate, as, in the absence of proper means for checking either the bulk of the tappings or the sales, the licensee has the opportunity of manipulating figures to suit his own purpose. The question of introducing the Tree Tax System in Sind has been considered lately, but, in view of the heavy expenditure involved as well as the long time it would take satisfactorily to introduce the system, it has, for the time being, been deferred to be taken up again by the administration of separated Sind.

OPIUM.

6. As in the preceding year, the consumption under this head disclosed an increase, which amounted to 378 seers. As in the case of last year, it was mainly confined to the desert area of the Thar Parkar district and was due partly to the strict surveillance on illicit trade by the department.

FINANCIAL.

7. The year under report disclosed a satisfactory rise of nearly Rs. 1,66,000 in the figures of gross revenues of the department. This was mainly due to better realisations from license fees on account of healthy competition at the auctions and to the increased duty from country spirit, opium and charas on account of increased issues.

EXCISE CRIME.

8. The subjoined statement discloses a heavy increase of 83 prosecutions under liquor over the number in the preceding year. This unusual rise in crime under this head is due mainly to the detection of a large number of cases of the import of one dram bottles of Khairpur State liquor.

Year.	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1932-33 ...	228	263	...	93	584
1933-34 ...	228	215	1	81	525
1934-35 ...	311	196	1	76	584

The number of cases detected under "illicit distillation" showed a decrease of 18 as compared to the previous year. This was mainly in the Hyderabad district and was due to the low selling prices of licit country spirit owing to competition among the licensees resulting in a corresponding increase of 6,474 proof gallons in consumption in the district as compared with the preceding year.

GENERAL.

9. The department worked satisfactorily during the year under report and is to be complemented on the satisfactory results. The charge of the appointment of the Superintendent of Salt and Excise was held by Mr. Kirkwood for the first month and a half of the year, and by Mr. Shipp for the rest of the period. The Commissioner concurs in the appreciation of the work of his subordinate officers whom the Superintendent has mentioned by name.

G. F. S. COLLINS,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, BOMBAY.

NO. 96/111/710-E. OF 1935-36.

SIND SALT AND EXCISE DEPARTMENT,
SUPERINTENDENT'S OFFICE,

Karachi, dated 5th August 1935.

From

H. M. KIRKWOOD, ESQUIRE,

SUPERINTENDENT OF SALT AND EXCISE IN SIND,
Karachi.

To

THE COMMISSIONER IN SIND,
KARACHI.

SUBJECT :—Excise Administration Report for the year 1934-35.

SIR,

I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) Department for the Province of Sind for the year 1934-35.

2. *Personnel of the department.*—The charge of the department was held by Mr. H. M. Kirkwood from 1st April 1934 to 19th May 1934, and by Mr. G. R. G. Shipp from 20th May 1934 until the end of the year.

3. *Administrative changes.*—The following were the principal features of the Excise system and arrangements during the year 1934-35 :—

- (1) The closing hour of toddy shop was extended to 10 p.m. in summer, as an experimental measure, for one year.
- (2) The closing hour of beer and foreign liquor "on" shops in Sind was extended to 10 p.m. in summer, as an experimental measure, for another year.
- (3) The raising of the strength of country spirit from 25° U.P. to 15° U.P. was sanctioned for a further period of 12 months.
- (4) Excise duty on Indian beer was reduced from annas twelve to annas ten per Imperial gallon from 1st April 1934.

- (5) The license fee on beer for both ordinary and club licenses was raised from Re. 1 to Rs. 1-6-0 per dozen quart bottles from 1st April 1934.

(Government Resolution, Revenue Department, No. 1142/33, dated the 12th December 1933.)

- (6) Amendment of Sind license forms of country liquor, hemp drugs and opium, necessitated by the location of hemp drugs and opium shops in country liquor shop premises was sanctioned under Government Resolution, Revenue Department, No. 7102, dated the 11th May 1934.

- (7) Clause 11 of the license for the wholesale sale of hemp drugs was amended so as to provide for the sale of the drugs on credit.

(Government Resolution, Revenue Department, No. 3523/28, dated the 25th May 1934.)

- (8) Rules regulating the constitution and functions of Excise Advisory Committees and prescribing procedure for the transaction of their business, were sanctioned under Government Resolution, Revenue Department, No. 4681/24, dated the 25th May 1934.

- (9) Rules 39 and 40 of the Bombay Opium Rules, 1919, published in Government notification in the Revenue Department, No. 9656, dated the 18th September 1919, were further amended under Government Resolution, Revenue Department, No. 2024/33, dated the 7th June 1934, as follows, namely:—

- (1) For rule 39 of the said rules, the following shall be substituted, namely:—

“ 39. Subject to the provisions of rules 41, all opium confiscated under the Act, shall, with the sanction of the Collector, be forthwith destroyed.”

- (2) Rule 40 of the said rules shall be deleted.

- (10) The concession to use duty free undenatured alcohol for preservation of exhibits was extended to the Victoria Museum, Karachi, under Government Resolution, Revenue Department, No. 869-C., dated the 11th June 1934.
- (11) Rule 7 of the rules regulating the grant of rewards in excise cases in Sind was amended so as to authorize Deputy Superintendents to make advances to Excise

Officers in their charge to meet expenses in connection with the detection of excise crimes.

(Government Resolution, Revenue Department, No. 371-C., dated the 24th July 1934.)

- (12) The Collectors were authorized to lease for the location of liquor or other excise shops Government land in the same manner as they have been authorized to grant land in perpetuity in Government Resolution, No. 7578/28, dated the 24th March 1932.

(Government Resolution, Revenue Department, No. 1834/33, dated the 24th July 1934.)

- (13) The special fee on private imports of fermented liquors was fixed at Rs. 1-6-0 per dozen quart bottles.

(Government Resolution, Revenue Department, No. 5629/24, dated the 4th September 1934.)

- (14) All the license forms for the sale of foreign liquors were amended as under :—

After the words 'human consumption' appearing in the last line of clause (d), add the following :—

"the prohibition of the sale of Indian made spirits of a strength lower than 25° U. P. will not be enforced in the case of any liqueur which is obscured in strength."

(Government Resolution, Revenue Department, No. 1530/28, dated the 24th October 1934.)

- (15) The following condition was inserted in the licenses for the retail sale of country spirit, toddy, hemp drugs and opium in Sind :—

"The licensee shall not advertise the price, quality or attractiveness of liquor, toddy, intoxicating drugs and opium, outside the shop premises or anywhere else. Only such information regarding price, &c., as is allowed by the license shall be posted up in the shop."

(Government Resolution, Revenue Department, No. 7901/24, dated the 5th November 1934.)

- (16) The limit of two quart bottles fixed in Government Resolution, No. 2778/24, dated the 25th May 1925, for exemption from payment of vend (pass) fee on foreign liquor brought by a passenger or imported by post into the ports of Bombay and Karachi and the continental Customs ports in the Bombay Presidency for personal use was reduced to one quart bottle.

(Government Resolution, Revenue Department, No. 2778/24, dated the 8th January 1935.)

CONSUMPTION OF EXCISABLE ARTICLES.

4. *Foreign liquor (Imports).*—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs, Karachi:—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits non-potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1932-33 ...	6,39,928	34,317	1,626	1,12,803	37,341
1933-34 ...	6,18,920	40,999	2,045	1,21,264	34,267
1934-35 ...	6,87,328	33,971	1,273	1,17,346	30,994
Variation...	+ 68,408	-7,028	-772	-3,918	-3,273

The increase in fermented liquors (beer) is due to the increase of imports of bulk and bottled beer from the United Kingdom and of bottled beer from the Netherlands. Decrease in import of Vermouth from France and Italy is responsible for the drop in the figures of import under "Wine". The decrease in potable spirits is due to surplus stock of last year, whereas the increased production of spirits in India and the imposition of heavy vend fees on denatured spirits checked imports of rectified spirit from Java for denaturation.

Foreign liquor consumption.—For sales at licensed shops, see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in consumption are shown in the subjoined table:—

Year.	SALES.			
	Fermented liquors (Bulk gallons).		Potable spirits. (Proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1933-34 ...	2,22,047	3,327	19,221	319
1934-35 ...	2,07,972	1,880	19,631	334
Variations ...	-14,075	-1,447	+ 410	+ 15

The decrease in beer has been partially supplemented by an increase in spirits. The decrease is due to the poorer classes giving up the use of beer in preference to toddy which is comparatively a cheaper beverage.

5. *Denatured spirit*.—No denatured spirit was imported from the United Kingdom or from foreign ports during the year under report. The sales of denatured spirit at retail shops compare as follows with those of the two previous years :—

Year.			Gallons.
1932-33	...	...	30,875
1933-34	...	...	34,081
1934-35	...	...	33,238
Variation	...	...	843

There is a considerable decrease in the consumption of denatured spirits at Sukkur, which is due to the duplication of figures in the last year as the sales of wholesalers and retailers were both taken into account by the Abkari Inspector.

6. *Country spirit (Appendix A)*.—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2—5 of the Imperial Return IV represent issues from the bonded warehouses) :—

District.	1931-32.	1932-33.	1933-34.	1934-35.	Variations 1934-35.
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi ...	31,322	32,599	29,820	29,196	—624
Hyderabad ...	15,645	20,705	26,851	33,325	+6,474
Nawabshah ...	5,441	6,226	9,497	11,106	+1,609
Thar Parkar ...	2,737	3,238	5,500	6,708	+1,208
Sukkur ...	8,340	7,797	12,892	12,404	—488
Larkana ...	3,178	3,797	5,323	5,552	+229
Upper Sind Frontier ...	2,464	2,240	4,336	3,653	—683
Dadu ...	3,094	4,459	5,210	6,955	+1,745
Total ...	72,221	81,061	99,429	1,08,899	+9,470

The increase of 9,470 proof gallons was due to the selling prices having been lowered in many districts as a result of competition and also due to the large number of marriages having taken place during the year. The *per capita* consumption (Appendix A, column 12) compares as follows with that of the previous three

years. The figures of population for each district are as shown in column 10 of the Appendix :—

District.	1931-32.	1932-33.	1933-34.	1934-35.
	Drams. L. P.	Drams. L. P.	Drams. L. P.	Drams. L. P.
Karachi	2.60	2.74	2.51	2.45
Hyderabad	1.13	1.50	1.94	2.41
Nawabshah	0.53	0.60	0.92	1.07
Thar Parkar	0.28	0.33	0.56	0.69
Sukkur	0.64	0.60	0.99	0.95
Larkana	0.34	0.39	0.55	0.58
Upper Sind Frontier	0.41	0.41	0.80	0.68
Dadu	0.42	0.63	0.74	0.99
Total	0.88	1.00	1.23	1.35

7. *Toddy*.—Toddy was sold at Karachi and its suburbs (Malir), Hyderabad, Sukkur and Kotri (in Dadu district). The sales during the year under report compare as follows with those of the previous three years :—

District.	1931-32.	1932-33.	1933-34.	1934-35.
Karachi	17,610	19,701	23,691	37,519
Hyderabad (town)	1,711	2,071	4,517	5,973
Sukkur (town)	1,077	1,166	1,184	3,242
Kotri	575	701	519	1,521
Total	20,973	23,639	29,911	48,255

The total sale figures show an increase of 18,344 gallons which is attributed to the cheapness of the beverage which is mostly consumed by labouring classes.

8. *Opium*.—During the year under report (4,719) four thousand seven hundred and nineteen seers of opium were sold as compared

with (4,441) in the previous, and (3,848) in the year 1932-33. The increase has chiefly occurred in the desert area where the consumption of illicit opium is gradually diminishing on account of the opening of more shops and reduction in the issue price by Rs. 20 per seer and consequent fixation of the maximum selling price at annas 12 a tola in that area. 3 oz. 5 dr. 27 gr. of opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp drugs (ganja).*—The sales of ganja during the year amounted to 158 seers as against 248 in the previous year. The consumption of this drug is insignificant in Sind and the decrease therefore in the sales calls for no comment.

10. *Bhang.*—The sales of bhang during the year were 59,330 seers as against 60,201 in the previous year. The heavy drop in the sales of bhang has mainly occurred in Hyderabad town and Shikarpur circle where high selling prices prevailed owing to combination of the local licensees.

11. *Charas.*—The sales of charas amounted to 8,752 seers as against 7,898 in the previous year. The increase is shared by all the districts, excepting Upper Sind Frontier and it is due to the abnormal sale of the drug by the out-going licensees in the last month of the year at certain shops in order to put the new in-coming licensees to loss. It is also due to the reduced rates of selling prices owing to competition amongst licensees.

12. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes, numbered 64 during the year under report as against 65 in the previous year (Imperial Return III, column 38).

Imports and issues in the province.—The quantity of cocaine imported during the year amounted to 6 lbs. 7 ozs. 202 grs. as against 9 lbs. 1 oz. in the previous year. The quantity sold under license during the year was 2 lbs. 12 ozs. 148 grs. as against 3 lbs. 12 ozs. 371 grs. in the previous year. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
7 10 50½	6 7 202	...	14 1 252½	4 11 293 (a)	9 5 439½

(a) This includes 1 lb. 15 ozs. 145 grs. exported to other provinces in India. The variation is due to the fluctuating demand for the drug by the medical profession.

Cocaine cases.—Only one case of cocaine was detected during the year under report as against one in the previous year.

REVENUE (IMPERIAL RETURN NO. I).

13. *Comparison with previous years.*—The following statement contrasts the excise revenue realised during 1934-35, with that of the previous years :—

Heads of Revenue.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	Variation in 1934-35.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,89,237	4,38,786	4,31,137	4,34,908	4,63,662	+ 28,754
2. Country spirit ...	10,53,804	13,69,165	14,17,324	13,84,170	14,82,649	+ 98,479
3. Toddy ...	4,600	7,162	11,847	28,304	27,169	- 1,135
4. Opium ...	5,13,501	4,67,391	4,37,628	4,17,082	4,30,616	+ 13,534
5. Intoxicating drugs ...	5,97,450	5,95,182	6,76,150	5,87,491	6,26,583	+ 39,092
6. Fines, forfeitures and miscellaneous.	92,248	1,15,962	1,41,383	1,78,912	1,66,336	- 12,576
Total ...	27,50,840	29,93,648	31,15,474	30,30,867	31,97,015	+ 1,66,148

The causes of variations are dealt with under the respective heads.

14. *Foreign liquor.*—The increase of Rs. 28,754 is due to competition at the auctions and to the increased imports of Indian made beer and spirits. It is also partly due to an increase in the license fees for commercial spirits.

15. *Country spirit.*—The increase of Rs. 98,479 is made up of a gain of Rs. 87,452 in still head duty and gain of Rs. 11,027 in license fees. The increase under license fee is due to the keen competition at the auctions and also due to a greater demand for extra ration which was supplied on payment of proportionate license fees. The increase in still head duty is due to increased issues of country spirit from the warehouses on account of greater demand during the year.

16. *Toddy.*—The decrease of Rs. 1,135 is insignificant and needs no account.

17. *Opium.*—The increase of Rs. 13,534 comprises of a gain of Rs. 11,920 in sale-proceeds of opium due to increased issues of opium and a gain of Rs. 1,614 in license fees. The increase in license fee being negligible, calls for no remarks.

18. *Intoxicating drugs*.—The increase of Rs. 39,092 is made up of a gain of Rs. 28,391 in duty and Rs. 10,701 in license fees. The increase in duty is due to the increased issues of charas from the warehouse and to the increase in license fees owing to the keen competition at the auctions.

19. *Miscellaneous*.—The decrease of Rs. 12,576 is mainly due to "gain on sale". In view of the increased issues of country spirit, there can be no decrease in "gain on sale of country spirit". The decrease is possibly due to mis-classification by the Treasury Office.

EXPENDITURE AND NET REVENUE.

20. *Expenditure*.—The total expenditure on the combined Salt and Excise Department in Sind, excluding—(1) refunds (Rs. 1,06,233) and (2) compensation to the District Local Boards (Rs. 24,920) amounted to Rs. 3,42,768 (Imperial Return II), a share of which chargeable to "6—Excise" compares as under with that of the previous year :—

1933-34	...	...	Rs. 2,83,485
1934-35	...	...	„ 2,77,714
Decrease in 1934-35			Rs. 5,771

The decrease is explained below :—

			Rs.	
(1) Salaries of establishment	...	—	11,136	Due to suspension of three Inspectors during the year under report.
(2) Allowances	...	—	2,689	Being item of fluctuating nature, calls for no remarks.
(3) Supplies and services	...	+	174	The increase is too small to need comment.
(4) Contingencies and special charges other than rewards.	...	+	350	The increase is too small to need comment.
(5) Rewards	...	+	839	Being an item of fluctuating nature, calls for no remarks.
(6) Cost of opium supplied to Excise Department.	...	+	6,691	Due to the increased issues of opium and increased cost of opium.

Net decrease ... Rs. 5,771

21. *Recoveries of Excise Revenue by coercive measures.*—Coercive processes were resorted to, for the recovery of the Excise Revenue in Karachi and Nawabshah districts only. The details of the arrears outstanding and collections made during the year, and the balance to be recovered will be found in columns 3, 6 and 10 respectively in Appendix E to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 34,474. Out of this, Rs. 16,822 were collected during the year under report. The net arrears recoverable at the end of the year including those of the previous year amount to Rs. 44,013, the chief arrears being in the districts of Karachi (Rs. 9,118), Hyderabad (Rs. 9,389), Nawabshah (Rs. 9,803), Thar Parkar (Rs. 2,838), Larkana (Rs. 6,834) and Dadu (Rs. 6,031).

GENERAL REMARKS.

22. *Shops and licenses. (Imperial Return III).*—The following important variations in the number of permanent licenses issued for the sale of excisable articles took place during the year under report :—

Kind of license.	Increase.	Decrease.	Explanation.
Ordinary Trade and Import licenses.	...	1	Two firms in Karachi surrendered their licenses and one was given to a new firm.
Denatured spirit, wholesale.	5	...	Two new granted in Karachi and three in Upper Sind Frontier district.
Intoxicating drugs, wholesale.	1	...	One granted in Upper Sind Frontier.
Country spirit ...	...	8	Two shops were closed in Sukkur, one in Upper Sind Frontier and five in Dadu district.
Retail 'on' ...	1	...	One more license was granted in Thar Parkar district.
Retail 'off' ...	1	...	One shop was opened in Nawabshah district.
Rectified spirit and medicated wines.	3	...	Three medicated wine licenses were newly granted in Karachi.
Denatured spirit, retail..	9	...	Four licenses in Karachi, three in Hyderabad, one in Nawabshah and one in Thar Parkar were newly granted.

Kind of license.	In crease.	De- crease.	Explanation.
Opium	...	17	Four licensed shops in Karachi, one in Nawabshah, two in Thar Parkar, seven in Sukkur, one in Upper Sind Frontier and two in Dadu districts were closed.
Bhang and ganja, (re- tail.)	...	23	One licensed shop in Karachi, three in Nawabshah, three in Thar Parkar, seven in Sukkur, two in Larkana, four in Upper Sind Frontier and three in Dadu were closed.
Charas	1	...	One was shown short by the Collector of Larkana last year.
Opium and its prepara- tion.	...	1	Two were cancelled at Sukkur and one more was granted at Karachi.
Morphia	...	5	Four were cancelled at Karachi and one in Sukkur.
Cocaine	...	1	Three more were granted in Karachi and one in Thar Parkar, two licenses were cancelled at Sukkur and three such licenses were shown in excess in Larkana district by the Collector of Larkana.

Six licenses for the manufacture of perfumes and 57 licenses for the sale of essences were issued in Karachi Town during the year under report.

(NOTE.—This information is supplied in accordance with Government Memorandum, Revenue Department, No. 4042-C./24, dated the 8th May 1929.)

23. *Excise Crime (Appendix F).*—The total number of cases detected during the year under report was 584 as against 525 in the previous year. Of these, 311 related to liquor, 196 to hemp drugs, 1 to cocaine and 76 to opium as against 228, 215, 1 and 81, respectively, in the previous year. Full details will be found in columns 8, 14, 18 and 29 of Appendix "F".

24. *Fluctuations in liquor cases.*—The number of cases detected under "illicit distillation" shows a decrease of 18 cases, the number of cases detected during the year under report being 92

as against 110 in the previous year. The decrease occurred mainly in the district of Hyderabad and it was due to the licit country spirit being sold at low rates on account of competition amongst licensees. The detection of one dram bottle of Khairpur State liquor at Hyderabad Station has swelled the number of cases under illicit importation, exportation and transporation in particular and cases under liquor in general. Cases under illicit possessions and unlicensed sale increased from 76 to 98 and 29 to 48 respectively. Cases under miscellaneous offences fell from 11 to 3.

25. *Fluctuations in hemp drugs cases.*—The number of cases relating to hemp drugs decreased from 215 to 196. The decrease is insignificant to need explanation.

26. *Fluctuations in cocaine cases.*—Only one case of illicit possession was detected during the year under report as against one in the previous year.

27. *Fluctuations in opium cases.*—The number of cases detected during the year was 76 as against 81 during the previous year. The decrease is too insignificant to need explanation.

The contraband opium seized in the province was 13 seers and 49 tolas.

28. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness number 7 during the year as against 11 in the preceding year. These cases occurred at places other than the licensed premises.

29. *Hemp drugs cultivation and warehouse transactions (Appendix C).*—Bhang was cultivated in deh Bubak of Sehwan taluka as usual. No necessity for hiring private godowns arose, as the accommodation available in the Hemp Drugs Warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of Appendix C represent the area sowed during the year, the produce of which will be accounted for in the return of 1935-36. The following was the result of the previous year's sowing, warehoused in 1934-35, as compared with that of the year preceding :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Maunds.		Mds. Srs.
1933-34 ...	1,702	(Sowed in 1932-33) 38 acres and 20 ghuntas.	44 8
1934-35 ...	2,126	(Sowed in 1933-34) 51 acres and 30 ghuntas.	41 3

Six peons were temporarily employed to watch the bhang cultivation at Bubak on Rs. 16 per month each for a period of $2\frac{1}{2}$ months. Charas and ganja were imported from the Punjab and Ahmednager respectively for consumption in Sind. The details of imports of hemp drugs are given in Appendix C, columns 16 and 18.

30. *Supply of country spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery worked for 9 months and 6 days during the whole year. Owing to scarcity of water in the river Indus, the operations had to be stopped from 29th December 1934 to 22nd March 1935. The average outturn per maund of molasses, which was the only base for the manufacture of spirit, was 3·6 during the year as against 4·1 gallons London proof in the previous year. Extra superior flavoured spirit (masala liquor) was as usual manufactured in the steam-heated pot still and issued in sealed bottles. The masala liquor is at present of three kinds, namely, cardamom, orange and rose. The total quantity of spirit manufactured during the year ending 31st March 1935 was as under :—

Kind of country spirit.		Gallons (London proof.)
Plain	...	96,955·2
Ordinary flavoured	...	22,709·9
Extra superior flavoured	...	40,844·3
Rectified spirit	...	1,750·6
Total		1,62,260·0

The rates at which the different kinds of country spirit were supplied by the Distillery Contractor are given below :—

Kind of country spirit.		Rates per London proof gallon.		
		Rs.	a.	p.
Plain	...	...	1 10	3
Ordinary flavoured	...	...	1 11	3
Extra superior flavoured	15° U. P. quarts	3	10	1
Do.	do. do. pints.	4	3	6
Do.	do. 40° U. P. quarts	4	4	0
Do.	do. do. pints.	5	1	4

(Government Resolution, Revenue Department, No. 9628/28, dated 22nd April 1933.)

The spirit is distributed to the retail shops through the warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the distillery spirit store or direct from the receiver. The other two are supplied with spirit in bond. The stock of spirit at the distillery and the warehouses at the end of the year amounted to 26,761·8 London proof. Of the total issue of 833 bulk-gallons of rectified spirit during the year, 30 gallons were issued at the concession rate of duty to local chemists for the manufacture of spirituous medicinal and toilet preparations, 27 gallons at the full rate of duty, 56 gallons free of duty (20 gallons to Curator, Victoria Museum, 12 gallons to Chemical Analyser Customs, 20 gallons to D. J. Sind College, Karachi, and 4 gallons to Officer in charge Chemical Bacteriological Laboratory) and 720 gallons in bond. Rupees 12 were realized as fees for excise supervision over the manufacture of medicinal and toilet preparations.

31. *Toddy supply arrangements.*—The retail licensees made their own arrangement for toddy which is tapped from trees obtained by them on lease from private owners.

32. *Hours of sale.*—The closing hour of country spirit, toddy, beer and foreign liquor 'on' shops in Sind, was extended to 10 p.m. in summer, for one year.

33. *Management of licensed shops.*—Three hundred and twenty-four (324) cases of various breaches of license conditions were reported during the year as compared with 160 in the preceding year. In 156 cases, the licensees were penalized under section 55-A of the Bombay Abkari Act and clause 19 of the opium license and in 160 cases they were let off with a warning. In 5 cases prosecutions were instituted against the licensees all of which ended in convictions. Three licensees were black-listed.

34. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind during the year under report was 73. Their activities were mostly confined to suggestions regarding the change in the number of shops for the sale of liquor, their location, and restrictions of the hours of sale. Their chief recommendations are summarized below :—

1. Change in the closing hour of the country spirit, toddy, beer and foreign liquor 'on' shops.
2. The existing strength of 15° U.P. may be made permanent.
3. Opening of a foreign liquor 'off' shop at Tatta.
4. Opening of a charas shop at Berani.

5. Foreign liquor 'on' shop in Mirpurkhas town may be allowed to be opened at 9 a.m. instead of 10-30 a.m. with a mid-day closing from 12-30 to 2 p.m.
6. Opening of foreign liquor 'off' shop at Ratodero.
7. Opening of country spirit shop at Umerkot.
8. Opening of charas shop at Islamkot.
9. Opening of foreign liquor 'off' shop at Mithi.
10. Opening of charas shops at Samaro and Shadipali.
11. An additional 'on' beer shop be opened at Shikarpur.
12. All liquor shops be closed on the Birthday of Guru Nanik Sahib.
13. Foreign liquor shop may be opened at Ghotki.
14. The closing hour of foreign liquor 'off' shops may be extended to 10 p.m. in summer.

(1) On the above recommendations, the closing hour of 10 p.m. for country liquor shops in summer was continued for another year, and that of toddy, beer and foreign liquor 'on' shops was extended to 10 p.m. as an experimental measure for another year.

(2) The raising of the strength of country spirit from 25° U.P. to 15° U.P. was sanctioned for a further period of 12 months.

(3) Sanctioned from 1st April 1935, (4), (7), (8) sanctioned from 1st April 1936. (5) sanctioned from 1st April 1935, (6), (9), (11), (12), (13) and (14) rejected. (10) will be reviewed while submitting proposal for excise arrangements for 1936-37.

35. *Temperance movement.*—No temperance activities worthy of note occurred during the year under report.

36. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau which is in charge of the Abkari Inspector, Karachi Town, continued to compile and disseminate useful information regarding the methods of smugglers and offences against the excise and opium laws. Ten issues of the Excise Supplement to the *Sind Police Gazette*, Part III, were edited during the year under report as against 14 in the preceding year.

37. *Administering of opium to children.*—The practice of administering opium to children is not common in Sind.

38. *Work of the Excise Staff.*—The Collectors of Hyderabad and Nawabshah remark that Mr. Muhammad Ismail, Deputy Superintendent of Salt and Excise, was of great assistance to them in stimulating bidding at the time of the annual auction, in fact through his efforts good offers were secured at the auctions in case of certain shops in spite of combination amongst bidders. The Inspectors and Assistant Inspectors have on the whole done good work among whom Messrs. D. Assudomal, A. D. Ellicot, W. K. Talpur and Sadhusing Butani deserve special mention for their excellent detection work.

39. *The following statements accompany.*—Appendices A, A(a), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Return I to V.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural area and (3) each district of the Province of Sind during the year 1934-35.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).				Total for the whole district.		
		Num-ber.	Population.	Consumption in gallons L. P.	Consum-ption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consum-ption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.	
1	2	3	4	5	6	7	8	9	10	11	12	
1	Karachi ...	1	2,63,565	26,797	4.88	3,07,317	2,399	0.37	5,70,882	29,196	2.45	
2	Hyderabad ...	1	1,01,699	22,063	10.41	5,61,225	11,262	0.95	6,62,924	33,325	2.41	
3	Nawabshah ...	2	21,337	3,521	7.92	4,75,275	7,585	0.77	4,96,612	11,106	1.07	
4	Thar Parkar ...	1	10,178	1,316	6.21	4,57,862	5,392	0.57	4,68,040	6,708	0.69	
5	Sukkur ...	2	1,26,946	9,214	3.48	4,96,878	3,190	0.31	6,23,824	12,404	0.95	
6	Larkana ...	1	24,698	2,382	4.63	4,37,699	3,170	0.35	4,62,397	5,552	0.58	
7	Upper Sind Frontier...	1	15,818	2,125	6.45	2,43,894	1,528	0.30	2,59,712	3,653	0.68	
8	Dadu ...	1	5,562	635	5.48	3,31,591	6,320	0.91	3,37,153	6,955	0.99	
Total ...		10	5,69,803	68,953	5.73	33,11,741	40,846	0.59	38,81,544	1,08,899	1.35	
1933-34 ...		10	5,69,803	63,528	5.35	33,11,741	35,901	0.52	38,81,544	99,429	1.23	

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX A (a).

Memorandum of country spirit consumption, &c., in certain large towns during the year 1934-35.

Serial No.	Town	Population.	Consumption of country spirit in terms of proof, 1934-35.		Actual realizations.		Total realizations, 1934-35.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
1	Karachi	2,63,565	26,797	4'88	Rs. 2,65,918	Rs. 1,90,925	Rs. 4,56,843
2	Hyderabad	1,01,699	22,063	10'41	2,03,153	77,321	2,80,474
3	Sukkur	64,964	6,162	4'55	57,070	24,000	81,070
4	Shikarpur	61,982	3,052	2'36	28,579	10,325	38,904
5	Larkana	24,698	2,382	4'63	34,234	8,617	42,851
Total		5,16,908	60,456	5'61	5,38,954	3,11,188	9,00,142

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under hemp drugs cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1935:—

Name of the taluka in which permitted.	Cultivation				Name of the warehouse in which the drugs were lodged.	Intoxicating drugs brought on accounts during the year 1934-35.			Excess during the year.		
	of ganja.		of bhang.			Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	No. of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.							
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t.	M.s.t.	M.s.t.	Md. s. t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak.	25 2*	Bubak ...	...	2,125 34 0†	...	...	18 1 20‡	...
					Karachi ...	...	...	...	...	...	0 13 36‡
					Hyderabad ...	...	...	...	...	...	0 0 9‡
					Sukkur ...	...	...	...	...	...	0 4 58‡
Total ...	...	...	...	25 2*	...	...	2,125 34 0†	...	...	18 1 20‡	0 18 23‡

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 1st April 1934.			Drugs imported from other provinces or brought from other warehouses in the Presidency.			Total (columns 7 to 18).		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	625 13 20	...	...	...	...	...	2,769 8 40	...
Karachi ...	16 55	...	3 31 44	3 0 0	...	142 14 10	3 16 55	...	146 19 10
Hyderabad ...	3 44	...	0 5 58	0 20 0	...	13 7 47‡	0 23 44	...	13 13 34‡
Sukkur ...	2 34	...	15 2 74	...	...	93 8 20	0 2 34	...	108 15 72
Total ...	22 53	625 13 20	19 0 16	3 20 0	...	248 29 77‡	4 2 53	2,769 8 40	268 8 36‡

* This is the area sown this year, the crop will appear in the next year's return.

† This is the produce of 51 acres and 38 ghuntas cultivated last year, but stored during the year under report.

‡ This represents gain.

APPENDIX C.—*concl'd.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year 1934-35.									
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction, being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,511 11 0	...	...	19 0 0	...	6 10 40	...	174 0 0† 0 14 60*	...
Karachi ...	2 20 0	...	114 19 0	...	...	...	...	0 9 5†	...	5 37 39†
Hyderabad ...	0 23 0	...	12 4 45	...	...	...	...	...	...	0 0 6*
Sukkur ...	...	...	93 38 0	...	...	...	...	0 1 30† 0 0 4*	...	11 36 46† 0 11 10*
Total ...	3 3 0	1,511 11 0	220 21 45	...	19 0 0	...	6 10 40	0 10 39	174 14 60	18 5 21

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 31st March 1935.			Warehouse rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	
Bubak ...	...	1,058 12 20	...	509 5 0	...	0 4 10	...
Karachi ...	0 27 50	...	26 5 51	167 10 0	Rs. 3-8 to Rs. 6.	...	Rs. 3 to Rs. 6.
Hyderabad ...	0 0 44	...	1 8 63†	34 4 0	...	...	...
Sukkur ...	0 1 0	...	2 10 16	155 8 0	...	...	...
Total ...	0 29 14	1,558 12 20	29 21 50‡	866 11 0	...	...	...

* Represents depot loss.

† Represents quantity destroyed, being useless.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions, and balances of Excise Revenue for the year 1934-35.

District.	1	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi...	...	12,07,963	9,818	12,17,781	11,22,216	700	11,22,916	85,747	...	9,118	83,326	12,06,242
2. Hyderabad	...	7,29,872	7,193	7,37,065	6,66,220	7,193	6,73,413	54,263	...	9,389	57,276	7,30,689
3. Nawabshah	...	2,82,904	4,708	2,87,612	2,56,725	350	2,57,075	20,734	...	9,803	24,347	2,81,422
4. Thar Parkar	...	2,10,756	610†	2,11,366	1,92,046*	569	1,92,615	17,757†	...	2,838	16,912	2,09,527
5. Sukkur ...	...	4,42,454	...	4,42,454	4,00,793	...	4,00,793	41,661	...	...	39,648	4,40,441
6. Larkana	...	1,73,037	6,239	1,79,276	1,49,824	6,135	1,55,959	16,483	...	6,834	13,991	1,69,950
7. Upper Sind Frontier	...	68,151	...	68,151	61,174	...	61,174	6,977	...	...	6,905	68,079
8. Dadu ...	...	47,123	5,906	53,029	32,512	1,875	34,387	12,611	...	6,031	15,505	49,892
Total	...	31,62,260	34,474	31,96,734	28,81,510	16,822	28,98,332	2,56,233	...	44,013	2,57,910	31,56,242

* Includes Rs. 94 excess recoveries plus Rs. 1,750 recovered in advance from first bidder of Mirpurkhas country liquor shops which were re-auctioned.

† Difference of Rs. 20 is due to the fact that Rs. 20 recovered last year were erroneously credited to the head miscellaneous.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari Laws in each district of the Province of Sind, detected by Government Establishment under the heads (1) Offences relating to liquor, (2) Offences relating to hemp-drugs and (3) Offences relating to cocaine, and (b) number of cases under the Opium Act investigated during the year 1934-35:—

Number.	District.	Cases detected (Abkari).										Cases detected (opium).										Quantity of contraband opium seized.								
		Offences relating to liquor.					Offences relating to hemp-drugs.					Offences relating to cocaine.					Cases in which convictions were obtained.						Cases detected (opium).							
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unclassified sale.	Other offences, miscellaneous.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation and transportation.	Illicit possession.	Unclassified sale.	Total.	Illicit cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of licence.	Total (opium).									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	S. t. g.
1	Karachi	7	...	1	6	...	14	...	...	9	17	...	27	...	...	...	...	41	33	...	...	...	2	...	...	...	2	...	4	0 33 0
2	Hyderabad	82	59	3	28	1	173	...	...	10	13	...	30	...	...	...	...	203	95	1	...	16	...	...	...	...	2	...	19	1 55 0
3	Nawabshah	...	3	1	1	...	5	...	...	4	4	...	10	...	...	...	...	15	12	...	...	36	...	...	...	...	2	...	4	0 4 0
4	Thar Parkar	3	...	1	1	...	5	...	...	3	1	...	4	...	...	...	...	9	83	...	...	...	6	...	...	...	1	...	37	0 14 0
5	Sukkur	...	8	62	3	1	74	...	...	29	9	...	42	...	...	...	...	116	83	...	...	...	...	...	...	...	...	...	6	0 9 0
6	Larkana	...	...	...	...	...	12	...	...	50	7	...	60	...	...	...	...	73	48	...	...	...	...	...	...	...	...	...	4	0 10 0
7	Upper Frontier.	...	...	...	...	...	14	...	...	8	...	...	8	...	...	...	...	22	18	...	...	...	1	...	...	...	...	...	1	0 4 0
8	Dadu	...	...	13	1	...	14	...	...	10	4	1	15	...	...	...	...	29	15	...	...	1	...	...	...	...	...	...	1	10 0 0
Total. { 1934-35		92	70	98	48	3	311	16	1	123	55	1	196	...	1	...	1	508	311*	1	...	66	...	...	...	...	9	...	76†	13 49 0
Total. { 1933-34		110	2	76	29	11	228	9	1	130	75	...	215	...	1	...	1	444	369	1	...	58	...	3	...	...	11	8	81	25 77 34

* Of the remaining 197 cases, 99 cases were compounded, 18 acquitted, 14 disposed of under final report, 6 let off with warning and 60 cases are pending.

† Fifty-nine cases were convicted, 3 cases acquitted, 5 cases disposed of under final report and 9 cases are pending.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the excise staff for contravention of their license in this respect during the year 1934-35 :—

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the excise staff for permitting drunkenness in contravention of their license.
	on licensed premises.	elsewhere.		
Karachi	...	7	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	...	...
Larkana	...	...	...	...
Upper Sind Frontier	...	...	...	...
Dadu	...	...	...	...
Total ... {	1934-35 ...	7	...	...
	1933-34 ...	11	...	...

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

• PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1934-35.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.										Licenses for whole- sale vend of spirits manufactured in the Presidency Proper to the trade.				Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.				Remarks.
	Spirits and fermented liquors sold thereunder.										Quantity of spirit sold thereunder.		To other li- censed vendors.		To the public.				
	Number of licenses.	Imported.			Beer made in India.	Imported.			Beer made in India.	Num- ber of licenses.	To the other licensed vendors.	To the public.	Num- ber of licenses.	To other li- censed vendors.	To the public.				
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.		
Karachi ...	14	17,742	76,072	4,16,980															
Hyderabad ...																			
Nawabshah ...																			
Thar Parkar ...																			
Sukkur ...																			
Larkana ...																			
Upper Sind Frontier																			
Dadu ...																			
Total ...	14	17,742	76,072	4,16,980															
{ 1934-35 ...	15	22,916	81,924	5,86,732															
{ 1933-34 ...																			

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

L (iv) 577—4

APPEN

PROVINCIAL

Statistics of retail vend and consmption of foreign spirits during the

Name of district.	Foreign spirits and fermented liquors.											
	Sold under shop licences.								Sold under hotel or dak bungalow licences.			
	On fixed fees.				On fees determined by auction.				Sales thereunder.			
	No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi ...	50*	3,156	13,618	91,426	10	64	2,262	38,130	9	216	1,088	16,224
Hyderabad ...	11†	246	4,372	17,950	4(†)	11	1,098	15,803	1	13	124	1,826
Nawabshah ...	8	16	444	1,720	...	...	...	...	...	...	...	...
Thar Parkar ...	2	51	614	1,814	1	5	137	1,649	...	...	...	...
Sukkur ...	14§	252	2,237	17,125	...	...	...	...	...	...	...	...
Larkana ...	1	54	210	1,599	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	5	80	325	1	...	...	945	...	...	...	...
Dadu ...	4||	22	208	1,738	1	...	...	419	...	...	...	...
Total ...												
1934-35 ...	88	3,802	21,783	1,33,697	17	80	3,497	56,946	10	229	1,212	18,050
1933-34 ...	82	3,765	23,093	1,44,703	20	72	2,823	57,676	10	162	1,107	21,505

* Includes 19 foreign liquor 'off', 5 restricted 'off', 3 theatre bars, 15 clubs, 7 canteens.

† Includes 5 foreign liquor 'off', 4 canteens and 2 clubs,

‡ Includes 3 foreign liquor 'on' and 1 malt shops.

§ Includes 5 foreign liquor 'off', 1 foreign liquor 'on', 3 malt liquor and 5 clubs.

|| Includes 3 foreign liquor 'off' and 1 club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind
year 1934-35.

Sold under railway refreshment room licences.				Spirits made in India in private distilleries.							Spirits made in out-stills.	
Sales thereunder.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.			No. of vendors connected with the out-still.	Quantity sold by them.
No. of licences.	Wines.	Spirits.	Beer.	No of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals
1	1	8	92									
2	3	21	260									
1	...	17	220									
1	4	28	182									
3	2	34	286									
...	...	...	...									
...	...	...	...									
2	2	16	119									
10	12	124	1,159									
10	9	90	1,490									

and 1 refreshment room.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. spirit and the consumption in terms of prescribed sale strengths in each British district of the Province of Sind during the year 1934-35.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.			
				1933-34.		1934-35.	
				15° U. P.	40° U. P.	15° U. P.	40° U. P.
1	2	3		4	5	6	7
		1933-34.	1934-35.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi ...	...	...	24,645	14,786	24,770	13,569
2	Hyderabad ...	...	...	29,978	2,283	37,672	2,174
3	Nawabshah ...	...	...	10,966	293	13,005	87
4	Thar Parkar ...	...	...	6,207	374	7,590	427
5	Sukkur ...	...	...	13,798 25° U. P. 297	1,569	13,824	1,090
6	Larkana ...	...	...	6,133	184	6,403	181
7	Upper Sind Frontier ...	...	...	5,029 25° U. P. 20	76	4,230	95
8	Dadu ...	...	...	6,075	76	8,050	186
	Total ...	...	...	1,02,831 25° U. P. 317	19,641	1,15,544	17,809

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I.

REVENUE FOR 1934-35.

[Figures in columns 2 to 43 and 47 are gross.]

Name of district.	Country spirits.						Country fermented liquors			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from tari (licence fees, &c.)	*Receipts from country fermented liquors all kinds, other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Karachi ...	2,87,683	...	2,02,708	4,90,391	...	4,90,391	...	21,348	...	21,348
Hyderabad ...	3,12,886	...	1,06,788	4,19,674	...	4,19,674	...	2,400	...	2,400
Nawabshah ...	1,02,393	...	28,703	1,31,096	...	1,31,096	...	...	...	...
Thar Parkar ...	64,777	...	21,757	86,534	...	86,534	...	...	...	...
Sukkur ...	1,17,390	...	39,098	1,56,488	...	1,56,488	...	2,349	...	2,349
Larkana ...	52,938	...	16,378	69,316	...	69,316	...	...	...	...
Upper Sind Frontier ...	35,086	...	9,210	44,296	...	44,296	...	...	...	...
Dadu ...	67,236	...	17,618	84,854	...	84,854	...	572	...	572
Total ...	10,40,389	...	4,42,260	14,82,649	...	14,82,649	...	27,169	...	27,169
Total of previous year...	9,52,937	...	4,31,238	13,84,170	...	13,84,170	...	28,304	...	28,304

Name of district.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 14, 15 and 16.	Receipts from commercial spirits including denatured spirits and medicated wines,				
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
Karachi ...	...	88	88	2,006	3,80,635	3,82,641	8,94,468	...	...	...	...	...
Hyderabad ...	...	3,692	3,692	...	34,429	34,429	4,60,195	...	...	...	249	249
Nawabshah ...	...	...	...	...	3,507	3,507	1,34,603	...	...	...	29	29
Thar Parkar ...	...	...	...	...	4,861	4,861	91,395	...	...	...	13	13
Sukkur ...	350	4,978	5,328	...	19,512	19,512	1,84,177	...	...	...	4,044	4,044
Larkana ...	...	...	...	...	1,560	1,560	70,876	...	...	...	89	89
Upper Sind Frontier ...	...	786	786	...	415	415	45,497	...	...	...	17	17
Dadu ...	...	596	596	...	1,780	1,780	87,802	...	...	...	26	26
Total ...	350	10,140	10,490	2,006	4,46,699	4,48,705	19,69,013	...	...	...	4,467	4,467
Total of previous year...	1,017	14,871	15,888	22	4,16,631	4,16,653	48,45,015	...	...	...	2,367	2,367

* Includes duty on pachwai.

IMPERIAL RETURN I—contd.

Name of district.	Sale proceeds of excise opium.		Opium.				Hemp drugs.			
	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.	Sale proceeds.			
							Ganja.		Charas.	
1	24	25	26	27	28	29	30	31	32	33
Karachi ...	11,409	24,418	...	40,033	...	75,850	...	2,020	...	45,200
Hyderabad ...	15,632	35,586	...	37,674	...	83,892	...	380	...	52,943
Nawabshah ...	6,869	16,426	...	13,338	...	36,633	...	150	...	24,714
Thar Parkar ...	21,670	32,951	...	19,671	...	73,692	...	...	...	20,225
Sukkur ...	19,630	43,714	...	26,188	...	89,532	...	500	...	41,730
Larkana ...	6,401	14,491	...	10,450	...	31,342	...	...	...	19,449
Upper Sind Frontier ...	1,890	4,227	...	4,578	...	10,495	...	...	...	5,200
Dadu ...	4,914	11,186	...	8,070	...	24,170	...	...	...	13,090
Total ...	88,415	1,82,999	...	1,59,202	...	4,30,616	...	3,050	...	2,22,551
Total of previous year ...	81,724	1,77,770	...	1,57,583	...	4,17,082	...	2,705	...	1,97,960

Name of district.	Hemp drugs.						License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Sale proceeds.		Licence fees, wholesale and retail, from		Warehouse dues.	Total receipts from hemp drugs.		
	Bhang.		Ganja, charas and bhang.	Medical preparations of hemp drugs (druggists permits).				
	Cost price.	Duty.						
1	34	35	36	37	38	39	40	41
Karachi ...	...	2,400	58,678	...	...	1,08,298	...	349
Hyderabad ...	...	15,540	64,711	...	...	1,33,574	...	543
Nawabshah ...	...	5,265	38,234	...	...	68,363	...	10
Thar Parkar...	...	1,225	22,328	...	...	43,778	...	56
Sukkur ...	...	38,731	62,887	...	...	1,43,848	...	749
Larkana ...	...	13,120	27,281	...	...	59,850	...	253
Upper Sind Frontier ...	...	1,990	10,606	...	...	17,796	...	220
Dadu ...	...	14,090	23,896	...	...	51,076	...	243
Total ...	...	92,361	3,08,621	...	...	6,26,583	...	2,435
Total of previous year ...	...	88,906	2,97,920	...	...	5,87,491	...	1,296

IMPERIAL RETURN I—*concl'd.*

Name of district.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			† Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total net Excise Revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	42	43	44	45	46	47	48	49
Karachi ...	...	...	...	4,802	10,83,277	1,02,686	79,538	9,01,553
Hyderabad ...	...	...	...	1,259	6,84,712	308	26,387	6,58,017
Nawabshah ...	...	...	...	3,920	2,43,558	...	7,115	2,36,443
Thar Parker ...	...	...	...	593	2,09,527	1,977	23,488	1,84,062
Sukkur ...	...	...	...	934	4,23,284	779	22,585	3,99,920
Larkana ...	...	...	...	126	1,62,536	136	10,545	1,51,855
Upper Sind Frontier ...	...	...	...	171	74,196	318	4,754	69,124
Dadu ...	...	...	...	936	1,64,253	29	12,727	1,51,497
				12,741	30,45,843	1,06,233	1,87,139	27,52,471
				...	...	...	* 88,415	* 88,415
				...	...	...	|| 2,160	|| 2,160
				† 1,51,172	† 1,51,172	...	2,77,714	26,61,896
				...	...	...	...	† 1,51,172
Total ...	...	...	...	1,63,913	31,97,015	1,06,233	2,77,714	28,13,068
				...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	1,77,616	30,30,867	1,18,471	2,83,485	26,28,911
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

|| One-fourth portion of pay and allowances paid to the Superintendent, Salt Revenue, from Salt grant.

† Gain on Sale proceeds of country liquor.

§ Contribution to District Local Boards. (*vide* Government Resolution, Revenue Department, No. 4042-C./24. dated the 12th February 1926.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

EXPENDITURE

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.		Contingencies and special charges other than rewards.			Rewards.	
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.	Salt manufacture, &c.	Combined Salt and Excise Departments.		Conveyance of excise opium.
			Salt.	Excise.					
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karach	73,711	12,376	4,224	3,219	4,825	...	6,997	1,590	1,729
Hyderabad	23,385	7,075	...	...	263	...	1,094	535	2,652
Nawabshah... ..	6,545	2,745	...	...	...	...	77	29	81
Thar Parkar	20,287	8,733	483	...	902	...	552	90	724
Sukkur	20,646	7,212	...	281	266	...	758	115	704
Larkana	8,710	4,103	...	...	...	...	14	23	1,202
Upper Sind Frontier	4,057	2,015	...	...	...	...	...	...	266
Dadu	11,452	3,738	...	194	726	...	321	22	444
Total for the year 1934-35	1,68,794	47,997	4,707	3,694	6,982	...	9,813	2,404	7,502
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,26,596	35,998	...	3,694	5,236	...	7,360	2,404	5,851
Total of the year 1933-34	1,83,618	51,583	2,711	4,078	6,237	227	9,263	2,467	6,682
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,37,714	38,687	...	4,078	4,678	...	6,947	2,467	5,012

N.B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 8.

RETURN II.

FOR 1934-35.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges of combined salt excise.	Debitable to VI—Excise.
				Compensation paid to Indian States in respect of their abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	...	...	...	...	...	1,08,671	79,538
	...	...	...	...	...	...	...	...	...	35,704	28,387
	...	...	...	...	...	...	...	...	...	9,477	7,115
	...	...	...	...	...	...	...	...	...	31,771	23,488
88,415	...	...	...	...	24,920*	...	...	...	...	29,982	22,585
	...	...	...	...	...	...	...	...	...	14,052	10,545
	...	...	...	...	...	...	...	...	...	6,338	4,754
	...	...	...	...	...	...	...	...	...	16,898	12,727
88,415	...	...	...	...	24,920*	...	...	...	...	2,52,193 (i) Add cost of opium. (ii) Add 1/4th of pay and allowances of Superintendent, Salt Revenue for Sind.	1,87,139 88,415 2,160 2,77,714*
88,415	...	...	...	...	24,920*	...	...	...	...	From salt grant G. R., R. D., No. 7262/28, dated the 12th October 1932.	...
81,724	...	...	...	...	24,920*	...	...	...	...	2,68,866 (i) Add cost of opium. (ii) Add 1/4th of pay and allowance of Superintendent, Salt Revenue for Sind.	1,99,583 81,724
81,724	...	...	...	...	24,920*	...	...	...	...	.....	2,178 2,83,485

* Exclusive of the amount shown in column 16.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind,

IMPERIAL

SHOPS AND

Division and district.	Manufacture of liquor— Number of				Number of wholesale licences for the sale of								Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Fachwal, &c.) (ordinary licences.)	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi ...	...	...	...	...	...	14	10	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad ...	...	...	...	...	...	...	2	...	...	1	...	...	37	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	1	...	...	27	...	...	...	...	...	...
Thar Parkar...	...	...	...	...	...	...	4	...	...	1	...	...	25	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	5	...	...	40	...	...	1	...	...	...
Larkana ...	...	...	...	...	...	...	6	...	...	3	...	...	39	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	4	...	...	1	...	...	24	...	...	...	...	...	...
Dadu ..	...	1	...	...	...	...	...	...	...	...	...	...	22	...	...	1	...	...	...
Total ...	...	1	...	...	...	14	26	...	...	13	...	...	241	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	15	21	...	...	12	...	...	249	...	...	9	...	...	...

RETURN III.

LICENCES.

Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences— Number for sale of			
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, board- ing houses and clubs and refresh- ment rooms and stalls other than railway refreshment rooms (exclud- ing canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in the temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medi- cal purposes only (ordinary drug- gists' permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
...	10	24	28	7	1	199	...	20	42	31	32	13	32	22	23	...	34
1	3	5	3	4	2	1	...	4	29	43	44	14	44	4	4	...	5
...	...	3	...	...	1	...	...	...	10	34	39	17	39	...	...	...	...
...	1	2	1	...	1	...	...	...	6	55	33	16	33	1	...	...	5
3	1	5	5	...	3	...	...	5	18	52	72	19	72	9	6	...	19
...	...	1	...	...	...	...	...	9	9	32	66	12	66	1	1	...	...
1	...	1	...	...	...	...	...	...	4	15	22	5	22	...	...	...	1
1	...	3	1	...	2	...	...	...	7	30	38	11	32	...	...	...	...
6	15	44	38	11	10	200	...	29	125	292	346	108	346	37	34	...	64
6	14	43	38	11	10	297	...	25	116	309	359	107	369	38	39	...	65

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL CONSUMPTION, RATES

Name of district.	Country spirits.								Foreign liquors.				Commercial spirits			
	Issues in Imperial gallons				Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.			Liquors manufactured in India and classed as foreign liquors.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	
	At strength of 15° U. P.	At strength of 40° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.				Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors.					
											Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Karachi ...	22,360	17,128	...	29,283	15° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon. Strong plain Rs. 2-11-4. Strong flavoured Rs. 3-1-6. Weak flavoured Rs. 2-14-8. Extra superior flavoured strong Rs. 3-10-10 Extra superior flavoured weak Rs. 3-13-8. No fixed selling prices have been prescribed.			12,563	3,437	1,45,280	170	592	63	19,770	382	
Hyderabad ...	38,913	2,077	...	32,622				4,189	273	35,689	23	150	3	5,692	53	
Nawabshah ...	12,421	343	...	10,764				346	16	1,720	...	220	...	1,210	...	
Thar Parkar ...	7,686	390	...	6,767				549	60	3,645	35	...	...	553	...	
Sukkur ...	13,674	1,030	...	12,241				1,598	254	16,493	106	918	3	4,489	30	
Larkana ...	6,583	...	...	5,596				158	54	1,599	...	...	...	894	...	
Upper Frontier, Sind	4,311	106	...	3,728				60	5	1,270	...	...	...	208	...	
Dadu ...	8,259	198	...	7,139				168	24	2,276	...	...	...	522	...	
Total ...	1,12,207	21,272	...	1,08,140		...	...	...	19,631	4,123	2,07,972	334	1,880	69	33,238	465
Total of previous year.	1,04,358	19,788	317	1,00,817	...	...	...	19,221	4,008	2,22,047	319	3,327	54	34,081	513	

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drug.																																	
Issues in sers of excise opium.		Retail sales, in sers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).		Whole-sale price of opium to retail vendors per ser.		Charas.								Ganja.				Bhang.															
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35															
		Cost price.	Duty.	Average retail price of opium per ser.	Sales of morphia in lb. oz. grs.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers of bhang and its preparations.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales of cocaine in lb. oz. and grs.															
598	...	Rs 18 5	...	...	1 4 160	1,740	...	25 65	109	...	20	...	...	1,808	...	18	...	1 0 76															
*583	...	Rs 18 5	...	...	1 1 216	1,567	...	25 65	15	...	20	...	...	10,020	...	18	...	1 5 398															
854	...	Rs 18 5	...	...	...	1,013	...	25 65	4	...	20	...	...	7,211	...	18	...	...															
*859	...	Rs 18 5	...	...	...	762	...	25 65	6	...	20	...	...	1,960	...	18	...	...															
388	...	Rs 18 5	...	...	...	1,680	...	25 65	23	...	20	...	...	20,409	...	18	...	0 6 119															
*385	...	Rs 18 5	...	...	0 0 73	691	...	25 65	...	...	20	...	...	10,622	...	18	...	...															
1,187	...	Rs 18 5	...	...	...	205	...	25 65	...	...	20	...	...	2,064	...	18	...	0 0 35															
*1,152	...	Rs 18 5	...	...	...	693	...	25 65	1	...	20	...	...	5,236	...	18	...	...															
1,056	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
*1,049	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
348	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
*347	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
103	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
*102	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
268	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
*262	...	Rs 18 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
4,802	...	...	...	...	3 12 1	8,752	...	...	158	...	...	...	...	59,330	...	...	...	2 12 148															
*4,719	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															
4,478	...	...	...	...	4 12 325	7,898	...	...	248	...	...	...	...	60,201	...	...	...	3 12 371															
*4,441	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...															

* Denotes sales of opium.

† For desert area in Thar Parkar district.

‡ For rest of Sind.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

Imports and Exports of excisable articles of different
(a) on payment of duty

Description of excisable articles:	IMPORTS.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	...
Cocaine	...	...	...	...	...	...
Morphia	...	...	...	...	...	...
<i>Indian made foreign liquors—</i>	Beer gals.	Wines gals.	Spirits gals.			
Rawalpindi	1,428	...	...	...	...	...
Quetta	100	...	...	...	...	...
Roza	...	...	62	...	...	...
Shahjampur	...	...	4	...	...	...
<i>European manufactured—</i>						
Punjab	...	...	...	...	...	...
Baluchistan	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...
<i>North-Western Frontier Provinces ..</i>	...	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bengal	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Kathiawar	...	...	...	...	...	...
Khairpur	...	...	...	...	...	...
Kabul	...	...	...	...	...	...
• Total	1,528	...	66	...	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (b) in bond.

In bond.		EXPORTS.						In bond.		
From—		Duty paid.		Duty paid.		Total.		In bond.		Total.
Total.		To—	To—	To—	To—	To—	To—	To—	To—	Total.
8	9	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Total.
8	9	11	12	13	14	15	16	17	18	19
Punjab ...	Mds. sers tola. 248 29 77½	Balu- chistan grains.	...	Punjab grains.	...	Indian grains	States	British chistan Other vinces grains	Balu- chistan pro-	Mds. s. t. 19 0 0
...	...	2,454½	...	11185½	...	1,384½	...	...	...	...
...	...	3,951	...	7,410	...	255	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	Beer gals.	Wines gals.	Spirits gals.	...	...	...	...	...	...
...	...	73,168	5,536	19,496	...	...	...	...	...	...
...	...	58,920	2,094	6,810	...	...	...	...	...	...
...	...	8,442	2,038	5,784	...	...	...	...	...	...
...	...	54,362	2,492	7,216	...	...	...	...	...	...
...	...	56	6	434	...	...	...	...	...	...
...	...	3,508	768	2,424	...	...	...	...	...	...
...	...	...	2	80	...	...	...	...	...	...
...	...	3,904	450	2,118	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	48	10	12	...	...	...	...	...	...
...	...	520	12	218	...	...	...	...	...	...
...	...	96	...	10	...	...	...	...	...	...
...	...	203,024	13,408	44,602	...	...	...	...	...	...

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

Division and district.	Area in square miles.		Population (in thousands.)		Number of square				
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Country spirit.		Opium.		
					Out-still area.	Distillery area.			
1	2	3	4	5	6	7	8		
		Urban. Rural.		Urban. Rural.		Urban. Rural.	Urban. Rural.		
Karachi ...	...	75 8,531	...	273 298	...	4.69 775.55	5.00 533.19		
Hyderabad ...	...	17.43 4,625.52	...	102 561	...	1.34 192.73	1.34 154.19		
Nawabshah ...	...	1.50 3,888.50	...	36 461	...	...	65.17 0.30	134.69	
Thar Parkar ...	...	1 13,636	...	14 454	...	0.33 619.82	0.33 262.28		
Sukkur ...	...	11 5,599	...	127 497	...	0.79 215.35	0.65 159.97		
Larkana ...	...	14 2,566.70	...	41 421	...	1.40 88.51	3.50 91.67		
Upper Sind Frontier ...	...	3.3 2,105	...	16 244	...	0.55 116.94	3.30 150.36		
Dadu ...	...	12.19 4,842.76	...	16 321	...	2.44 284.87	2.44 193.71		
Total ...	...	135.42 45,794.53	...	625 3,257	...	1.86 272.59	2.15 199.93		
Total of previous year...	...	135.42 45,794.53	...	625 3,257	...	1.83 261.88	2.12 186.92		

miles per shop.				Number of shops per 10,000 of population.							
Ganja.		Charas.		Bhang.		Country spirit.		Opium.			
						Out-still. area.	Distillery area.				
9		10		11		12	13	14			
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	
5'00	501'82	15'00	1,066'38	5'00	501'82	...	0'59	0'37	0'55	0'54	
1'25	154'19	2'91	578'20	1'25	154'19	..	1'27	0'43	1'27	0'53	
0'30	114'37	0'30	324'04	0'30	114'37	...	1'67	0'46	1'39	0'63	
0'33	454'53	0'50	974'0	0'33	454'53	...	2'14	0'48	2'14	1'15	
0'55	107'67	1'38	50'900	0'55	107'67	...	1'10	0'52	1'34	0'70	
2'00	43'50	2'80	366'67	2'00	43'50	...	2'44	0'69	0'98	0'67	
1'65	105'25	1'65	526'25	1'65	505'25	..	3'75	0'74	0'63	0'57	
2'44	146'75	3'05	691'82	2'44	146'75	...	3'13	0'53	3'13	0'78	
1'91	166'53	3'66	644'99	1'91	166'53	...	1'17	0'52	1'01	0'70	
1'87	159'50	3'68	645'21	1'87	154'19	...	1'18	0'54	1'02	0'75	

Number of shops per 10,000 of population—contd.						Consumption per 100 of the population in gallons or seers (to two places of decimals)					
Ganja.		Charas.		Bhang.		Country spirit (distil- lery area).	Opium.	Ganja.	Charas.	Bhang.	
15		16		17		18	19	20	21	22	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.						
0.55	0.57	0.18	0.27	0.55	0.57	5.11	0.10	0.02	0.30	0.32	
1.37	0.53	0.59	0.14	1.37	0.53	5.03	0.13	0.002	0.30	1.51	
1.39	0.74	1.39	0.26	1.39	0.74	2.23	0.08	0.0008	0.20	1.45	
2.14	0.66	1.43	0.31	2.14	0.66	1.43	0.25	0.001	0.16	0.42	
1.57	1.05	0.63	0.22	1.57	1.05	1.99	0.17	0.004	0.27	3.27	
1.71	1.40	1.22	0.17	1.71	1.40	1.20	0.08	...	0.15	2.30	
1.25	0.82	1.25	0.16	1.25	0.82	1.41	0.04	...	0.08	0.79	
3.13	1.03	2.50	0.22	3.13	1.03	2.06	0.08	0.0003	0.21	1.55	
1.14	0.84	0.59	0.22	1.14	0.84	2.81	0.13	0.004	0.23	1.53	
1.15	0.88	0.59	0.21	1.15	0.91	2.56	0.11	0.01	0.20	1.55	

RETURN V.

Average taxation per proof gallon or seer in rupees (to two places of decimals).

Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			Average total Excise revenue per head of population (based on column 48 of Imperial Return I).
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
9'82	6'94	16'76	40'83	68'67	109'50	...	...	...	13'57	16'05	29'62	...	...	...	1'90
9'59	3'20	12'79	41'67	44'90	86'57	...	...	...	5'74	5'39	11'13	...	...	...	1'03
9'51	2'58	12'09	42'34	34'64	76'98	...	...	...	3'66	4'65	8'31	...	...	...	0'49
9'57	3'24	12'81	27'76	16'55	44'31	...	...	...	7'86	8'18	16'04	...	...	...	0'45
9'59	3'15	12'74	41'40	24'96	66'36	...	...	...	3'66	2'84	6'50	...	...	...	0'68
9'46	2'95	12'41	41'64	30'12	71'76	...	...	...	2'88	2'41	5'29	...	...	...	0'35
9'41	2'52	11'93	41'04	42'92	83'96	...	...	...	3'17	4'67	7'84	...	...	...	0'29
9'42	2'53	11'95	41'74	30'80	72'54	...	...	...	4'58	4'03	8'61	...	...	...	0'49
9'62	4'06	13'68	38'11	33'74	71'85	...	...	...	4'66	4'52	9'18	...	...	...	0'78
9'45	4'28	13'73	39'91	35'19	65'11	...	...	...	4'22	4'35	8'57	...	...	...	0'74

Under column 26, the difference between the issue price to retail vendors and the cost price per seer is to be shown.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

Reports.

Excise Department.

—on administration of, in Bombay
Presidency, including Sind, for
1934-35.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/19985.

Bombay Castle, 23rd December 1935.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind, for the year 1934-35, submitted by the Commissioner of Excise and the Commissioner in Sind.

RESOLUTION.—In the Presidency proper the revenue from country spirit amounted to Rs. 1,46,39,289, of which Rs. 95,76,959 were on account of still-head duty, while receipts from license fees were Rs. 50,62,330. These figures show an apparent decline of Rs. 22,51,487 compared with the revenue of 1933-34. But the real decrease was very much less. The biggest decrease was an amount of Rs. 15,87,074 in respect of fees for the right of retail vend of country spirit at shops: and this drop is apparent being attributable to the adoption of the monthly instalment system for the recovery of license fees for 1935-36 in respect of country liquor licenses in the Town and Island of Bombay. Excluding figures for the Town and Island of Bombay license fees were up by Rs. 48,893 as compared with the previous year. Even if there had been no change in the system the figures for the whole Presidency proper on account of license fees would, however, have shown a net decrease as compared with 1933-34, but this decrease would have been to the extent of Rs. 1,34,099 only. There was a decrease (of Rs. 6,64,563) also on account of still-head duty, due largely to a heavy decline in the issue of country liquor in the Town and Island of Bombay, and in the Poona, Dharwar, Belgaum, Sholapur, Surat and Bombay Suburban districts.

In Sind the revenue from country spirit amounted to Rs. 14,82,649 as compared with Rs. 13,84,170 in the previous year.

In the Presidency proper there were in all 20 more shops opened for the retail vend of country spirit than had been opened in 1933-34, while in Sind the number was reduced by 8. But whereas in the Presidency proper consumption of country spirit decreased by 1,865 proof gallons

as compared with the previous year, in Sind there was an increase of 9,470 proof gallons. These figures are of interest in view of the possible contention that the opening of shops leads necessarily to increased consumption or that closure leads to a decrease. In 1933-34 opening of 458 shops led to an increase of consumption by .68 per cent. only, while in the year under report the opening of 20 more shops has not been followed by any increase, there being an actual decrease of .18 per cent. instead.

Decreases in consumption are attributable to continued trade depression and certain more concrete causes, such as the closing down of the repair works at the Shirwata and Walwan Dams in Mawal Taluka, while increases have been due to the lowering of selling prices on account of competition among licensees and to the vigilance shown by the excise staff in suppressing abkari offences.

Toddy consumption in the Presidency proper increased by 3,50,246 gallons, while the revenue increased by Rs. 3,90,207 (Rs. 63,75,251 as compared with Rs. 59,85,044 in the previous year). In Sind there was a comparatively large increase (18,344 gallons) in consumption as the continued cheapness of toddy led to the maintenance of its popularity among the labouring classes, as noted in the report for the previous year. There was a small decrease in revenue from toddy in Sind, the figures being Rs. 27,169 in the year under report as against Rs. 28,304 in the previous year. In regard to revenue from toddy in the Presidency proper Rs. 1,80,535 of the increase was due to increase in the total number of trees tapped, while the increase of Rs. 2,09,672 from license fees (which would have been greater still but for the introduction of the monthly instalment system) was due to keen competition at auctions, to the opening of additional shops and booths and to the use of the tender-cum-auction system.

There was a large increase in the total number of domestic consumption toddy licenses as the people of the Panch Mahals who had abstained from taking out such licenses during the previous year as a protest against the increase of tree-tax took them out freely in the year under report.

In the Presidency proper consumption of fermented liquor decreased by as much as 77,020 gallons in the year under report, but as a slight variant of the tendency observable of recent years that of wine rose a little by 278 gallons. There was a special reason for the drop in the consumption of fermented liquors, namely, the raising of the rate of assessment on sales from Re. 1 to Re. 1-6-0 per dozen quart bottles. The former tendency towards decrease persisted in the case of potable spirits, consumption of which decreased by 5,637 gallons. After the set-back recorded in the previous year the consumption of denatured spirits, for use mainly in arts and industries, increased by 17,192 gallons.

Figures of foreign liquor consumption in Sind call for little remark. There was a very slight increase in the consumption of potable spirits, both imported and Indian : but sale of fermented liquors dropped by

14,075 gallons in the case of imported and by 1,447 gallons in the case of Indian liquors. The decrease is attributed to the poorer classes giving up beer in favour of toddy which is cheaper. Sale of denatured spirits dropped very slightly by 843 gallons.

The total revenue from foreign liquor in the whole Presidency amounted to Rs. 35,73,482, as compared with a revenue of Rs. 34,28,353 in the previous year.

The last year when cultivation of hemp for ganja had been permitted was 1932-33, when the outturn from 146 acres had been 2,430 maunds. This cultivation was allowed again in 1934-35 in the village of Kaudgaon in the Ahmednagar District. The yield from 145 acres was 1,404 maunds only, this low yield being due to untimely rain and damage by caterpillars.

In the Presidency proper there was a slight drop in the consumption of both ganja and charas during the year under report, while the sale of bhang remained practically unchanged increasing as it did by 64 seers only. The figures do not call for any remark nor do those in respect of the quantity of cocaine sold under license which was 25 lbs. 11 ozs. 43½ grains as compared with a sale of 25 lbs. 3 ozs. 435½ grains in the previous year.

The decrease in the sale of opium in the Presidency proper, commented on in the review of Excise Administration for the year 1932-33, was again marked in the year under report. Sales amounted to 16,119 seers. This may be compared with the figure of 17,034 seers for the year 1932-33 (in 1933-34 there has been a slight increase again, to 17,325 seers). Every district in the Presidency proper showed a fall in consumption except for Kaira, Bijapur, the Town and Island of Bombay and the Bombay Suburban District. The figure for Bijapur remained constant, the increase in the Bombay Suburban District was negligible, while the increased consumption in Kaira and in the Town and Island of Bombay is attributed to the lowering of selling rates charged by licensees.

The consumption of ganja in Sind is insignificant, but the year under report showed a still further decline, to 158 seers, compared with the small amount (248 seers) sold in 1933-34.

The sale of bhang in Sind decreased by nearly 900 seers, the drop occurring mainly in Hyderabad Town and Shikarpur Circle where a combination of the local licensees resulted in high selling prices.

The sale of charas on the other hand increased by a like amount, as competition among licensees served to lower the selling price, while outgoing licensees pushed sales at certain shops in the last month of the year in order to put the incoming licensees to a disadvantage. The small sale of cocaine calls for no remark.

In the case of opium in Sind the tendency towards increased sale on account of the replacement of illicit by licit opium in the Desert area continued, the figure for 1934-35 being 4,719 seers as compared with 4,441 seers in the previous year.

The total excise revenue and expenditure of the years 1933-34 and 1934-35 are compared in the following statement :—

	Revenue.		Expenditure.	
	1933-34.	1934-35.	1933-34.	1934-35.
	Rs.	Rs.	Rs.	Rs.
Presidency (excluding Sind) ..	3,35,76,000	3,15,10,000	47,97,000	46,15,000
Sind ..	30,31,000	31,97,000	4,27,000	4,09,000
Total ..	3,66,07,000	3,47,07,000	52,24,000	50,24,000

The revenue shows a decrease of Rs. 19,00,000 due mainly to smaller receipts under country spirits in the Presidency proper.

The fall in the cost of administration (by Rs. 2,00,000) was due principally to a decrease in the compensation paid to Indian States in respect of their abkari and hemp drugs leases.

Figures of abkari offences in the Presidency proper call for no special comment. The total number of cases detected was 9,917 as compared with 8,380 in the previous year. Convictions for drunkenness showed however a considerable decrease, numbering as they did 2,598 as compared with 3,155 in 1933-34. The bulk of the decrease is attributable to Bombay City in which the figures were 1,415 and 1,962, respectively, for the two years.

In Sind the figures of excise crime in 1934-35 and 1933-34 were 584 and 525, respectively. There were only 7 convictions for drunkenness altogether, as compared with 11 in 1933-34, and none of these cases occurred at licensed premises.

The reports of the Commissioner of Excise, Bombay, and the Superintendent of Salt and Excise in Sind disclose on the whole a satisfactory state of affairs and a good year's work in both the Presidency proper and Sind. Government wish to thank the excise staff of all ranks for the results achieved and the good work done by them in 1934-35, and would like especially to record their appreciation of the good work done by Mr. J. P. Brander, I.C.S., during his over seven years' tenure as Commissioner of Excise.

By order of the Government of Bombay
(Transferred Departments),

N. A. FARUQUI,
Officiating Under Secretary to Government.

To

The Commissioner in Sind,
 The Commissioner of Excise,
 The Commissioners of Divisions,
 The Collector of Bombay,
 All Collectors, including the Deputy Commissioner, Upper Sind
 Frontier,
 The Superintendent of Salt and Excise, Sind,
 The Inspector General of Police,
 The Commissioner of Police, Bombay,
 The Private Secretary to His Excellency the Governor,
 The Accountant General,
 The Political and Reforms Department,
 The Home Department,
 The Public Works Department,
 The Finance Department,
 *The Honourable the Agent to the Governor General in the States
 of Western India,
 *The Agent to the Governor General for the Gujarat States and
 Resident at Baroda,
 *The Agent to the Governor General for the Deccan States and
 Resident at Kolhapur,
 *The Government of India,
 *The High Commissioner for India, London,
 J. P. Brander, Esquire, I.C.S. (Retired).
 *By letter.



